

Sefton Council S13A (1)

(c) Policy

Council Tax Discount for
Terminally Ill 2025/26

Council Tax Discount for Terminally Ill Policy

1. Introduction and Scope

Sefton Council has decided that it will provide up to 100% discount on the payment of council tax to households with a terminally ill occupant living within its boundaries.

The Council has the discretion to reduce council tax liability for individuals or prescribed groups under 13A of the Local Government Finance Act 1992. The Council has determined that it will exercise its discretionary powers to support those who are terminally ill by offering council tax discounts of up to 100% to households with a terminally ill occupant.

Providing this support will help terminally ill residents and their families by easing the financial pressures, allowing time to focus on care without the stress of added council tax obligations.

2. Qualifying Criteria

For the purposes of this amendment to the S13A (1) (c) policy a terminally ill individual is defined as a person who has been diagnosed by a registered medical practitioner to have an illness or condition that cannot be cured and is likely to lead to someone's death. Councils must plan for terminally ill residents so that they have the support they need during one of life's most difficult times.

The discount of up to 100% from council tax liability for the terminally ill will apply from the date a SR1 form is issued but not before 1 January 2026 when the discount was introduced. The discount will end on the last day of the month two months after the date of the resident passing.

A SR1 form is a medical evidence form used in the UK to support benefit claims made under the Special Rules for end of life. It is completed by a healthcare professional when a patient is believed to be nearing the end of life, which is defined as likely to die within the next 12 months.

3. Discount Scheme

The Council Tax discount will be paid no earlier than 1 January 2026 regardless of the date the SR1 form was issued as this is the official start date of Sefton Council's scheme. Applications can be made from 1 January 2026 onwards.

The discount is applicable for a property where there is a terminally ill occupant, and it is their sole and main residence. The property must be liable for Council Tax billing in Sefton Council's area. If the terminally ill individual ceases to be a resident, then the discount will be cancelled, and an application can be made at their new address if applicable.

The level of discount applied will be up to 100% of any council tax liability after any entitlements to any other discounts or exemptions (including Sole Occupier Discount and Council Tax Reduction) have been calculated and awarded. If, after an award, the liability for council tax at the property reduces due to other discounts or reduction being awarded, the terminally ill support will be amended to ensure it does not exceed the council tax liability.

Where awarded the discount will remain in force until;

- the last day of the month, two months following the passing of the terminally ill resident to provide additional support for the deceased person's family.
- or
- when the terminally ill person ceases to be resident in the property,

whichever date occurs first.

The taxpayer is responsible for informing the Council of any change in circumstances that could affect entitlement to the discount. When a discount has been given, a council tax bill will be issued showing the reduction. If a discount is refused the applicant will be informed of the reasons why it has been refused.

4. Making an application

For all terminally ill discretionary discount applications a copy of both the front and back of an SR1 form is required to confirm eligibility for the discount. This can be provided by the applicant or, if authority is given, the Council will write to the registered medical practitioner for a copy of the SR1 form.

A declaration will also be required confirming the terminally ill resident is in the property as their sole and main residence. There is an online form [Terminal illness discount](#) that can be used to make the declaration and upload a copy of the SR1 form.

The council will also be working to ensure that a "tell us once" protocol is in place so that, in the event of the resident's passing, no undue burden will fall upon their family.

5. Right of Appeal

Under Section 16 of the Local Government Finance Act 1992, there is a right of appeal if a person applying for discretionary relief under Section 13A is not happy with the Council's decision. The appeal must be made in writing.

The Council will then reconsider the discount requested, together with any additional information provided, against the policy criteria. If the original decision is upheld and the applicant remains dissatisfied, there is a further right of appeal to the Valuation Tribunal. The Valuation Tribunal for England is an independent body which adjudicates disputes between taxpayers and the Council.

6. Policy Review

The Council will review its S13A (1) (c) policy on an annual basis.