

Barnsley Metropolitan Borough Council

# Council Tax Discount for Terminally Ill Policy

2025/26

## **Council Tax Discount for Terminally Ill Policy**

### **1. Introduction and Scope**

The Council has determined that it will provide 100% discount from the payment of council tax to residents who are terminally ill living within the Barnsley borough.

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 discount 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 report 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 100% discount from council tax liability for terminally ill will apply from the date an SR1 is issued but not before 1<sup>st</sup> October 2025 when the discount is introduced, until two months after the date of death.

### **3. Discount Scheme**

The Council Tax discount will be paid no earlier than 1 October 2025 regardless of the date the SR1 form was issued as this is the official start date of the scheme.

Applications can be made from 1<sup>st</sup> October onwards.

The discount is applicable for a property where there is a terminally ill resident, who occupies the property as their sole and main residence.

The property must be liable for Council Tax billing under Barnsley Metropolitan Borough Council 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 100% of any council tax liability after any entitlements to any national reliefs, exemptions or other discounts (including single person discount) have been calculated and awarded.

If after an award, the liability for council tax at the property reduces for example if another discount is awarded, the terminally ill exemption will be amended to ensure the award does not exceed the council tax liability.

Where awarded the discount will remain in force until two months after the death of death of the terminally ill resident 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 from the discount. If a discount is refused the applicant will be informed of the reasons why it has been refused.

#### 4. Making an application

For terminally ill all applications should be made online using the Council Tax Discount form – [Victoria Forms | Online Forms Viewer](#)

Evidence 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 to the Council, we will write to your 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.

#### 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 on the online dispute form using the following link [www.barnsley.gov.uk/dispute-form](http://www.barnsley.gov.uk/dispute-form)

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 on disputes between taxpayers and the Council.

#### 6. Policy Review

The Council will review the Terminally Ill policy on an annual basis.