

Citizen Participation and Public Petitions Committee
Wednesday 19 March 2025
5th Meeting, 2025 (Session 6)

PE1976: Backdate council tax discounts for dementia to the date of GP certification

Introduction

Petitioner Derek James Brown

Petition summary Calling on the Scottish Parliament to urge the Scottish Government to require council tax discounts to be backdated to the date a person was certified as being severely mentally impaired, where they then go on to qualify for a relevant benefit.

Webpage <https://petitions.parliament.scot/petitions/PE1976>

1. [The Committee last considered this petition at its meeting on 12 June 2024](#). At that meeting, the Committee agreed to write to the Scottish Government.
2. The petition summary is included in **Annexe A** and the Official Report of the Committee's last consideration of this petition is at **Annexe B**.
3. The Committee has received a new written submission from Scottish Government which is set out in **Annexe C**.
4. [Written submissions received prior to the Committee's last consideration can be found on the petition's webpage](#).
5. [Further background information about this petition can be found in the SPICe briefing](#) for this petition.
6. [The Scottish Government gave its initial response to the petition on 24 October 2022](#).
7. Every petition collects signatures while it remains under consideration. At the time of writing, 6 signatures have been received on this petition.

Action

8. The Committee is invited to consider what action it wishes to take.

Clerks to the Committee
March 2025

Annexe A: Summary of petition

PE1976: Backdate council tax discounts for dementia to the date of GP certification

Petitioner

Derek James Brown

Date Lodged

26 September 2022

Petition summary

Calling on the Scottish Parliament to urge the Scottish Government to require council tax discounts to be backdated to the date a person was certified as being severely mentally impaired, where they then go on to qualify for a relevant benefit.

Previous action

I have written to Liz Smith MSP. In January 2020 I appealed to a Tribunal, in December 2020, I took it to the High Court (Brown v Hambleton District Council [2021] EWHC 1 (Admin).pdf) which established that the present laws allow councils to wait until both, GP certification and the Qualifying Benefit are received.

I did a Freedom of Information request which established that 22 out of 32 Scottish Councils do not backdate to the date of GP certification effecting 20,253 households.

I have undertaken 3 GOV.UK online petitions.

Background information

There are over 600,000 people with dementia in the UK who receive care at home.

People with dementia are only disregarded (not counted) for council tax if they have a medical certificate and are in receipt of certain benefits. This means that many people with dementia have to wait months or years to qualify for council tax discounts after they have been diagnosed.

If council tax discounts were backdated to the date a person was certified as being severely mentally impaired, people with dementia could potentially save thousands of pounds.

Annexe B: Extract from Official Report of last consideration of PE1976 on 12 June 2024

The Convener: PE1976, which has been lodged by Derek James Brown, calls on the Scottish Parliament to urge the Scottish Government to require council tax discounts for dementia to be backdated to the date on which a person was certified as being severely mentally impaired, when they then go on to qualify for a relevant benefit.

We discussed the petition last autumn, on 20 September, and we agreed to write to the Scottish Government. The response states that a draft severe mental impairment application form was presented to the Convention of Scottish Local Authorities in an effort to encourage

“all 32 local authorities to adopt a common approach to administering a disregard for persons suffering from Severe Mental Impairment.”

Officials are now continuing to engage with COSLA on that issue.

Alzheimer Scotland’s submission states its view that the requirement for applicants to be eligible for a qualifying benefit is “unfair and unnecessary”, and it advocates for the Scottish Government to remedy the issue. Do members have any suggestions about how we might proceed on the petition?

David Torrance: Would the committee consider writing to ask the Scottish Government whether it has explored the possibility of removing the requirement for an individual to be eligible for a qualifying benefit in order to receive a council tax exemption on the basis of severe mental impairment?

The Convener: This is a petition that attracted our attention when we first heard it. Are agreed on the proposed follow-up action?

Members *indicated agreement.*

Annexe C: Written submission

Scottish Government written submission, 15 July 2024

PE1976/K: Backdate council tax discounts for dementia to the date of GP certification

Thank you for your correspondence requesting further information from the Scottish Government in relation to PE1976.

As advised in our previous response the rules in relation to severe mental impairment and benefit entitlement are set out in Article 4 of the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 (“the 2003 Order”). To be disregarded on grounds of severe mental impairment in working out the entitlement of another person to a single occupancy discount, a person must be entitled to, or the partner of someone who is entitled to, certain benefits; or a person who would be so entitled, but for the fact that they are of pension age. Where a person who is disregarded lives alone, or only with other people who are disregarded, their home will be exempt from liability to council tax.

We have explored the Committee’s query which we assume relates to the removal of the requirement for a person to be entitled to a qualifying benefit in order to be disregarded for the purposes of the single occupancy discount and, in turn, for their property to be exempt from council tax liability where appropriate. After consideration of this change, we have concluded that it can only be made through an amendment to the 2003 Order, possibly accompanied by an amendment to the Council Tax (Exempt Dwellings) (Scotland) Order 1997. The Scottish Government will explore this further in partnership with Local Government at the next meeting of the ‘Joint Working Group on Council Tax Reform’ (JWG) when they next meet at the end of summer.

With regard to a local authority flexibility to apply discretionary Council Tax discounts or exemptions to anyone in their area where they consider that appropriate, the Scottish Government will discuss this with Local Government through the JWG. Primary legislation would be needed if such a power is to be given to local authorities.

I hope that you find this helpful.

Local Government and Housing Directorate