

Petitioner submission of 2 November 2022

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

With reference to the SPICe Briefing posted on the 25 October 2022 I would make the following comments:-

First and foremost, the content of the briefing itself is very comprehensive and extremely accurate.

On page 2 it references Attendance Allowance and on page 3 it makes reference to Public Health Scotland's report on access to post-diagnostic support suggesting that in 2019-20 approximately half of the people diagnosed with dementia were not referred to post-diagnostic support. Notwithstanding that, on page 26 of Public Health Scotland's report it links to Alzheimer's Scotland for further information on post-diagnostic support.

Alzheimer's Scotland explains the 5 key aspects of post-diagnostic support and to the right under the heading of "Making the most of your post-diagnostic support" it invites you to "Download here".

If you scroll down to page 15 it says:-

"You are supported to make practical arrangements, for example: setting up Power of Attorney and claiming benefits such as Attendance Allowance, Personal Independence Payment, Carer's Credit and Self-Directed Support."

My point being that even though Attendance Allowance and Personal Independence Payments are Qualifying Benefits for Council Tax SMI Discount or Exemption I could find no reference to the person with dementia being potentially eligible for either Council Tax SMI Discount or Exemption.

As the SPICe briefing points out this adds further challenges for people newly diagnosed with dementia.

With reference to the Scottish Government response posted on 02 November 2022 I would make the following comments:-

In the title and in the second paragraph when I used the term backdate council tax discounts for dementia, I was referring to both council tax SMI discount and council tax SMI exemption.

The Scottish Government response says:-

"Entitlement to each of the qualifying state benefits begins on the date of application by the claimant rather than the date any benefit entitlement decision was made. Therefore, local authorities administering the severe mental impairment council tax discount are able to backdate its entitlement to the first date of entitlement to the relevant qualifying state benefit."

I find this a little misleading because as I stated in my background information:-

"people with dementia are only disregarded (not counted) for council tax if they have a medical certificate and are in receipt of certain benefits"

As the DWP make very clear on their application form for Attendance Allowance (The qualifying benefit that applies to some 95% of people with dementia) entitlement and receipt of the benefit commences on the date of receipt of the application by the DWP. The suggestion that "local authorities administering the severe mental impairment council tax discount are able to backdate its entitlement to the first date of entitlement to the relevant qualifying state benefit" is as I said misleading because the local authorities have no ability to backdate from the date of entitlement to the date of application because they are one and the same.

Referring to the Scottish Government response where it says:-

"However, the Scottish Government understands that local authorities in Scotland routinely backdate this and other discounts where sufficient supporting evidence can be demonstrated"

And:-

" Overall, the Scottish Government would be very disappointed if there were delays or discrepancies in entitlement as described by the petitioner"

I would point to the "Previous action taken" presented in PE1976.

In the Freedom Of Information request dated 01/01/2020, that I undertook in preparation to attend a High Court Hearing on this subject:- 10 Scottish Councils stated that their policy was to automatically backdate to the date of GP certification once both criteria had been met (effecting 3,654 dementia households) and 22 Scottish Councils maintain the policy of starting the discount/exemption from the date both criteria have been met (effecting 18,947 dementia households). I can provide numbers and policy statements council by council.

I would also refer to my point highlighted in the SPICe Briefing, that unless or until the household with dementia becomes aware of the availability of either Council Tax Discount or exemption they could be waiting years before they receive that entitlement.

In addition, as several councils pointed out even having claimed the entitlement, under the "statute of limitations", councils are only obliged to backdate to a maximum of 6 years.

Finally I refer to the Scottish Government response where it says:-

"Over 450,000 households benefit from the Council Tax Reduction scheme in Scotland."

My only comment is that as of 01/01/2020 only 22,601 dementia households in Scotland received either Council Tax Discount or Exemption.

I would add that according to research by Kings College London and the LSE for the Alzheimer's Society they estimate that as of 01/01/2020 there were 80,201 people in Scotland with dementia.

<https://www.dementiastatistics.org/statistics/prevalence-projections-in-the-uk/>

In Conclusion

I would ask that the committee consider the information above and ask the Scottish Government to implement the proposal that once a person has met both criteria as laid down in the Local Government Finance Act 1992, council tax SMI discount and exemption are backdated to the date of GP Certification.