

Briefing for the Citizen Participation and Public Petitions Committee on petition [PE1976](#): ‘Backdate council tax discounts for dementia to the date of GP certification’, lodged by Derek James Brown

[PE1976](#) calls on the Scottish Parliament to urge the Scottish Government to backdate council tax discounts to the date a person with dementia was certified by their GP as being severely mentally impaired, so that they may claim their full entitlement.

Brief overview of issues raised by the petition

Responsibility for council tax and associated benefits and discounts

Responsibility for council tax was [devolved to Scotland](#) under the Scotland Act 1998.

Applications for council tax discounts and exemption in Scotland are [managed by the relevant local authority](#).

Previous actions taken by the petitioner

[The petitioner appealed](#) to the English Valuation Tribunal in January 2020, and later the English High Court in January 2021, following his local English council’s decision to backdate his council tax discount to the date of his wife’s receipt of Attendance Allowance, rather than the date she was diagnosed with dementia. The appeal was dismissed by the Valuation Tribunal, and the High Court found in favour of the petitioner’s local council.

Entitlement to council tax support for severely mentally impaired people

It is estimated that [90,000 people](#) in Scotland are currently living with dementia. People living with dementia in Scotland are considered eligible for council tax support on the grounds of [severe mental impairment](#).

A person who is considered severely mentally impaired is eligible for support ranging from a 25% council tax discount, to exemption from council tax if they live alone, or all members of the household are severely mentally impaired.

To apply for a council tax discount or exemption on these grounds, a person with dementia’s GP must certify that they are severely mentally impaired, and they must be eligible for a qualifying state benefit.

Many local authorities in Scotland backdate council tax discount claims for severely mentally impaired people to the date when they first received a qualifying benefit payment related to their condition, rather than the date of onset of their condition as certified by their GP. [The City of Edinburgh Council](#), for example, states that council tax discounts for severely mentally impaired people “will begin from the date your impairment started and you received a [qualifying] benefit.” The list of qualifying benefits includes:

- incapacity benefit
- attendance allowance
- severe disablement allowance
- employment and support allowance
- armed forces independence payment
- disability element of working tax credit
- unemployability supplement or allowance
- income support (which includes the disability premium)
- daily living component of personal independence payment
- care component (at the high or middle rate) of disability living allowance
- increased rate of disablement pension where constant attendance is needed.

Backdating council tax discount claims for severely mentally impaired people

According to a Freedom of Information request response received by the petitioner and referenced in the petition, 22 of the 32 Scottish local authorities currently backdate council tax discounts to the date a person received their first qualifying state benefit payment, rather than the date from which they were certified as severely mentally impaired.

In practice, this means that some people living with dementia may face setbacks in eligibility for council tax discounts, as there may be delays between receiving a diagnosis and either applying for, or becoming eligible for, qualifying state benefits. To be eligible for [Attendance Allowance](#), for instance, the applicant must have required help or support for at least six months due to their condition, potentially resulting in a waiting period of at least six months between a person with dementia’s diagnosis and their receipt of a qualifying benefit.

Additionally, people newly diagnosed with dementia and their carers may not know that they are entitled to certain state benefits, and the application

process can be challenging to navigate. Difficulties in accessing post-diagnostic support, which includes financial and state benefit advice, may mean that people living with dementia in Scotland remain unaware of these entitlements for some time following diagnosis. [Public Health Scotland's latest report](#) on access to post-diagnostic support for people with dementia showed that 42.9% of the estimated number of people newly diagnosed with dementia were referred for post-diagnostic support in 2019-20, suggesting that approximately half of people diagnosed with dementia during this period were not referred to the service.

Scottish Parliament action

There has been no Scottish Parliament action concerning this issue to date.

Scottish Government action

There has been no Scottish Government action concerning this issue to date.

Sarah Swift
Researcher
24/10/2022

The purpose of this briefing is to provide a brief overview of issues raised by the petition. SPICe research specialists are not able to discuss the content of petition briefings with petitioners or other members of the public. However, if you have any comments on any petition briefing you can email us at spice@parliament.scot

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