
Elmbridge Borough Council

Council tax discretionary reduction scheme for households with a terminally ill resident

Introduction

Sections 13A(1)(c) and 13A(7) of the Local Government Finance Act 1992 allows the council to determine a reduction class to reduce the amount of council tax payable. There are financial implications to awarding reductions and the financial burden of these reductions has to be met by Elmbridge Borough Council alone.

On 3 December 2025 the council determined that it will provide a council tax discount to households where a resident (of any age, including under 18) is terminally ill and living within the Elmbridge borough.

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 council tax obligations.

The section 13A for households with a terminally ill resident is in addition to and does not amend or replace any current Section 13A Policies covering reductions for other circumstances.

The section 13A reduction for households with a terminally ill resident will be subject to regular review based on financial impact and may be withdrawn or revised at any time following a review.



Elmbridge
Borough Council

Scheme and amount of relief

The council has introduced a scheme effective from 1 April 2026 to support households where a resident household member (of any age, including under 18) is terminally ill. For the purpose of this scheme a resident household member will be considered terminally ill where a SR1 (Special Rules 1) form* has been issued as they have a progressive disease and as a consequence of that disease, the clinician issuing the SR1 form would not be surprised if they were to live for less than 12 months.

The terminally ill resident must occupy the property as their sole or main residence. If the terminally ill individual moves to another residential property, 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 other reliefs, support, exemptions or 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 discount will be amended to ensure the award does not exceed the council tax liability.

No awards will be made prior to the scheme start date of 1 April 2026. Where the SR1 form was issued from an earlier date the award will apply from 1 April 2026. From 1 April 2026 awards will apply from the date the SR1 form is issued.

Where awarded the discount will remain in place until three months after the death of the terminally ill resident, or from when the terminally ill person ceases to be resident due to moving to a hospice, care home or hospital, whichever date occurs first – subject to an overall maximum award period of two years.

The council taxpayer is responsible for informing the Council within 21 days of any change in circumstances that could affect entitlement to the discount.

Receiving a payment under this part of the scheme does not prevent a resident from applying for other section 13A discretionary reductions if they need help with arrears that predate their diagnosis.

Resident household members include: the council taxpayer; a partner; dependent children; direct relatives. Properties where the council taxpayer is defined under the council tax (liability for owners) regulations 1992, for example registered care homes and houses in multiple occupation, are not eligible for the reduction.

* Further details on a SR1 (Special Rules 1) form can be found at:
<https://www.mariecurie.org.uk/information/money-and-work/sr1-form>

How to claim a discretionary reduction

The person named on the Council Tax bill should email ltax@elmbridge.gov.uk with the subject starting 'SR1'. The email must include:

- full name
- property address
- contact details (telephone &/or email)
- Relationship to the council tax payer (if different from the current council tax payer)

These details are required so a member of our team can get in touch for any additional information.

The qualifying person must include or ask their medical professional for an SR1 form.

Once completed, the taxpayer, medical professional or support worker must email both sides of the SR1 form to ltax@elmbridge.gov.uk with subject title 'SR1 Form'

This is in addition to sending the SR1 form to the Department for Works and Pensions (DWP).

It is important the email includes both sides of the completed SR1 form. As this is a localised scheme Elmbridge do not have access to the SR1 form from any other source. Copies of the SR1 form will be accepted.

Decision making

Where the qualifying criteria is met delegated authority to award is to be made at officer level. Where the discount is refused the applicant will be informed of the reasons and can request a review of the application by the Section 151 officer.

Requests for review must normally be received within 28 days of the original application decision date. Under the Local Government Finance Act 1992, an appeal of a decision to not award by the Section 151 officer can then be made to the independent Valuation Tribunal Service.