

Alzheimer Scotland submission of 27 October 2023

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

I write to you in response to the Scottish Government submission of 10 October (PE1976/H) regarding the petition regarding the legislation relating to the application of council tax discounts and exemptions.

Alzheimer Scotland notes that the Scottish Government's response wrongly attributes the reference to the use of section 13A of the Local Government Finance Act 1992 as a means to provide flexibility for Scottish local authorities to reduce council tax liability to Alzheimer Scotland. We would like to clarify that this should be attributed to the petitioner's submission of 6 September (PE1976/G).

However, Alzheimer Scotland is keen for the Committee to note that the Scottish Government response indicates its agreement with our assessment that the Scottish Ministers have the authority to remove the requirements for benefit entitlement in relation to severe mental impairment. The powers in Paragraph 2 (c) of schedule 1 of the Local Government Finance Act 1992 enables the Scottish Ministers to either make or not make the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 which include the conditions which are placed on those who are seeking a council tax exemption. By not making the Order, the Scottish Ministers can remove the requirement to provide proof of eligibility to a qualifying benefit. We continue to support the position that the test requiring eligibility to a qualifying benefit for this purpose is both unfair and unnecessary, as outlined in our previous correspondence to the Committee (PE1976/F).

Alzheimer Scotland advocates strongly for the Scottish Government to act upon its legislative ability to make the necessary changes to ensure that people with a severe mental impairment, including those living with dementia, are able to access their entitlement to an exemption more

equitably and fairly. We recognise that that this can only be truly achieved through a national, legislative approach rather than the provision for variation between local authority areas which provides a platform for different interpretations of the regulations and various approaches to delivering the legislation. We urge the Committee to consider making a recommendation for action to remedy this issue.