IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A COUNCIL TAX LIABILITY APPEAL

Case No: VT00035073

Sitting remotely using Microsoft Teams on 3 June 2026

Date: 7 July 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

COUNCIL TAX — Local Government Finance Act 1992 — Section 6, Persons liable to pay council tax – Sole or main residence - Section 11, Discounts, Discount disregard – Schedule 1 – Paragraph 6, Hospital Patients - Appeal allowed.

Before:

MRS L BRYNING
MS T SHAAH

Between:

BW **Appellant**

- and -

NORTH NORTHAMPTONSHIRE COUNCIL
(Billing Authority) **Respondent**

Regarding:

57 SARRINGTON ROAD, CORBY, NORTHAMPTONSHIRE NN17 1JZ
(the appeal property)

The appellant's daughter for the appellant,
Ms Dav Morphett for the respondent.

DECISION AND STATEMENT OF REASONS

DECISION REISSUE

1. The appeal is allowed.

2. The panel found that the appellant's husband was a person who should be disregarded for the purposes of council tax discount as a hospital patient. He did not have his sole or main residence at the appeal property for the period 13 February 2025 to 12 September 2025 (the 'relevant period'). The appellant is therefore entitled to a council tax 25% discount for this period.

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of the following: the appellant and her husband were the owners and the council taxpayers of the appeal property 57 Sarrington Road, Corby, Northamptonshire NN17 1JZ.

4. The appellant had applied to the billing authority (BA), North Northamptonshire Council, on 25 August 2025 for a 25% single person discount in respect of her council tax liability due to her husband being resident in hospital for the relevant period.

5. The BA refused the application on 21 January 2026, on the grounds that the appellants' husbands' sole or main residence remained to be the appeal property for the relevant period.

6. The appellant appealed to the tribunal on 21 January 2026. The evidence folders had been prepared for the appellant by her daughter who also presented the case at the hearing.

7. This tribunal decision document is not and does not purport to be a verbatim record of proceedings.

Issue

8. The issue for the panel to determine was whether the appellant's husband had his sole or main residence at the appeal property during the relevant period.

Relevant Law

9. Local Government Finance Act 1992 (LGFA 1992).

6 Persons liable to pay council tax

(1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.

(2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—

(a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;

(b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;
(c) he is both such a resident and a statutory, secure or introductory tenant of the whole or any part of the dwelling;

(d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;

(e) he is such a resident; or

(f) he is the owner of the dwelling.

(3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.

(5) In this Part, unless the context otherwise requires—

“owner”, in relation to any dwelling, means the person as regards whom the following conditions are fulfilled—

(a) he has a material interest in the whole or any part of the dwelling; and

(b) at least part of the dwelling or, as the case may be, of the part concerned is not subject to a material interest inferior to his interest;

“resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.

11 Discounts

(1) The amount of council tax payable in respect of any chargeable dwelling in England and any day shall be subject to a discount equal to the appropriate percentage of that amount if on that day—

(a) there is only one resident of the dwelling and he does not fall to be disregarded for the purposes of discount; or

(b) there are two or more residents of the dwelling and each of them except one falls to be disregarded for those purposes.

(2) Subject to sections 11A, 11B, 11C and 12 , 12, 12A and 12B and 11C below, the amount of council tax payable in respect of any chargeable dwelling in England and any day shall be subject to a discount equal to twice the appropriate percentage of that amount if on that day—

(a) there is no resident of the dwelling; or

(b) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount.

(3) In this section . . . "the appropriate percentage" means 25 per cent or, if the Secretary of State by order so provides in relation to the financial year in which the day falls, such other percentage as is specified in the order.

(4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.

(5) Schedule 1 to this Act shall have effect for determining who shall be disregarded for the purposes of discount in relation to any chargeable dwelling in England.

Schedule 1 Persons Disregarded for Purposes of discount

Hospital patients
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(1) A person shall be disregarded for the purposes of discount on a particular day if on the day he is a patient who has his sole or main residence in a hospital.

(2) In this paragraph "hospital" means—

(a) a health service hospital within the meaning of the National Health Service Act 2006, the National Health Service (Wales) Act 2006 or section 108(1) (interpretation) of the National Health Service (Scotland) Act 1978; and

(b) a military, air-force or naval unit or establishment at or in which medical or surgical treatment is provided for persons subject to service law within the meaning of the Armed Forces Act 2006.

(3) The Secretary of State may by order substitute another definition for the definition in sub-paragraph (2) above as for the time being effective for the purposes of this paragraph.

Discussion

10. The panel noted that the appellant had submitted an appeal against the BA's decision not to award a 25% discount on her council tax for the period 13 February 2025 to 12 September 2025.

11. The panel referred to the LGFA 1992 Section 6 where it stated that a person is liable to pay council tax if he is resident in a chargeable dwelling, with resident being an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.

12. The panel noted the references by both parties to Section 11 of the LGFA 1992, which is applicable if there is only one resident of a dwelling as well as to Schedule 1 which is applicable if a person is to be disregarded if he is resident in hospital. The panel found that these regulations rest on whether the appellant's husband had his sole or main residence in the appeal property for the relevant period and this was the basis of the appeal.

13. If he did, then the appellant's liability for council tax is unaltered, if he did not, only his wife would be liable for the council tax at the appeal property for the relevant period as he would be disregarded as a hospital patient.

14. The panel was aware that sole or main residence is not defined within the council tax regulations but has been the subject of discussion in many legal cases. As these cases were

heard in higher courts, they are authoritative and binding on the tribunal. Both parties had made reference to some or all the following cases:

Bradford Metropolitan City Council v Anderton (1991) RA 45
Ward v Kingston-Upon-Hull City Council (1993) RA 71
Codner v Wiltshire Valuation and Community Charge Tribunal (1994) 34 RVR 169
Cox v London South West Valuation Tribunal (1994) 34 RVR 171
Doncaster Borough Council v Stark and Stark (High Court 1988)

15. The BA submitted that the appellant’s husband had his sole or main residence at the appeal property and was admitted to hospital after a fall. The BA stated that it accepted that he was not physically present at the appeal property during the relevant period but it remained to be his sole or main residence there as he had an intention to return. This was in line with the council tax regulations and the associated case law. The BA’s representative stated that if the BA had been told that the appellant’s husband had no intention to return to the appeal property, the discount would have been awarded.

16. The appellant had submitted a detailed chronology of events from 13 February 2025 onwards providing details of the medical team’s assessment of her husband’s admission via A&E, his past medical history, his medical condition and his treatment including tests and drugs administered.

17. The panel noted that the appellant’s daughter had explained that her father had suffered a serious fall on 13 February 2025 where he sustained an acute spinal fracture of the second and third lumbar vertebra. As a result, there was a significant risk of permanent paraplegia meaning that there was no certainty he would ever regain the mobility required to return to a domestic setting. Further, he had shown multiple high sepsis risk alerts that required emergency intervention which made it difficult to predict a discharge date or even a survival outcome.

18. He had also lost 28% of his body weight by May 2025 and suffered total physiological collapse which, in her opinion, a “reasonable onlooker” would have viewed him as a resident of the hospital. He had also become deeply depressed by his condition and total loss of independence to the extent that he believed his life was ending. The appellant’s daughter stated that her father had no choice as to where he was resident, his entire needs over the period of seven months were met at the hospital and he did not have an intention to return to the appeal property. In her opinion, the fact that he did later return to the appeal property was not sufficient to infer an intention to return throughout the relevant period.

19. For these reasons, her father was not temporarily away from home with an intention to return, there was no medical certainty of survival and his sole or main residence had become the hospital for the relevant period. In support of her appeal, she argued that the BA had failed to provide evidence supporting its decision. Further, that the BA’s own list of disregarded persons on its website included patients resident in hospital which was precisely her father’s situation. She had also submitted extracts from various councils in respect of hospital patients where it appeared to be clear that short periods of hospitalisation of less than six weeks would not meet the criteria for any discount but long stay patients of more than six weeks and in some cases six months, would. Her father was in hospital for over seven months which, in her opinion, meant that her her mother should qualify for the discount.

20. The panel noted that the appellant’s husband was 82 years old and referred to his medical records where it was clear that he had suffered reduced mobility due to his spinal fracture but also that his health deteriorated significantly from May 2025 onwards. He had a spinal infection, irregular heartbeat, several tests for sepsis, periods of delirium and a variety of other infections and conditions.

21. The panel was informed that the appellant’s husband had not been to the appeal property at all during the relevant period and at no point was the possibility of him returning home mentioned by the medical team. Indeed, the appellant’s daughter had made it quite clear that there was much speculation as to whether he would ever return home.

22. When he was discharged the appellant was advised that significant adaptations to the appeal property would need to be made for wheelchair access including a dedicated room on the ground floor to facilitate a hospital bed. The panel was informed that the appellant’s husband now met the criteria as an eligible person for the purposes of the Council Tax Reductions for disabilities.

23. The panel noted that the appellant relied mostly on the *Williams v Horsham* case and the test that a “reasonable onlooker” would not conclude that the appellant’s husband had his main residence for seven months at the appeal property. The panel found this to be reasonable and supported by the fact that he did not return the appeal property at all during the relevant period.

24. Further, the panel found that the appellant’s daughter had been very credible and there was no reason to doubt her statements regarding her father or the evidence she had produced. The panel was satisfied that the appeal property was not his main residence for the relevant period.

Decision

25. The panel had found that the appellant’s husbands sole or main residence was not at the appeal property for the relevant period and allowed this appeal.

Order

26. In accordance with regulation 38(1) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the valuation tribunal orders North Northamptonshire Council to disregard the appellant’s husband for council tax discount purposes as a hospital patient under Schedule 1 of the Local Government Finance Act 1992 for the period 13 February 2025 to 7 September 2025.

27. Under regulation 38(9), the billing authority must comply with this order within two weeks of the date of its making.

Right of further appeal

28. Any party who is aggrieved at the Tribunal’s decision has a statutory right of further appeal to the High Court on a point of law pursuant to Regulation 43 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the High Court using Form N161 (Appellant’s Notice) within **four weeks** of the date this decision and statement of reasons was issued.

29. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions"* available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

30. This Tribunal decision is reissued in accordance with Regulation 39 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI2009/2269):

    Part 5
    Correcting, Reviewing, Setting Aside and Appealing Decisions
    39 Clerical mistakes and accidental slips or omissions
    The VTE may at any time correct any clerical mistake or other accidental slip or omission in a decision, direction, order or any document produced by it, by—
    (a) sending notification of the amended decision, direction or order, or a copy of the amended document, to all parties; and
    (b) making any necessary amendment to any information published in relation to the decision, direction, order or document.

31. The name of the respondent's representative has been changed from "Dev Morphett" to "Dav Morphett".

Mrs L Bryning, Senior Member (Chair)
Ms T Shaah, Senior Member

Mr D Adamson
Clerk to the Tribunal
Date issued to the parties: 7 July 2026