

Application for Council Tax Severely Mentally Impaired Reduction

Council Tax Account Number:

Information

When a property is occupied by a Severely Mentally Impaired Person(s) a 25% discount or 100% discount exemption

may be awarded. Please tick box relevant to your household: A severely mentally impaired adult lives alone in the household. (A 100% exemption can be given.) All adults in the household are severely mentally impaired. (A 100% exemption can be given.) All but one of the adults who live in the household are severely mentally impaired. (A discount of 25% can be given.) Part 1 SEVERELY MENTALLY IMPAIRED PERSON'S DETAILS (to be filled in by you or the person acting on your behalf) Date of Birth Full Name **Property Address** Name and address of person acting on applicant's behalf Relationship to Telephone No. applicant Do you hold Power of Attorney for the applicant Yes No (If yes, please provide a copy of this document) Please advise where correspondence should be sent Part 2 DOCUMENTARY EVIDENCE You must provide documentary evidence from the earliest date possible of all State Benefit(s) you receive in accordance with the box(es) ticked below and return this with your completed application form. **Incapacity Benefit** Unemployability Allowance or Supplement Attendance Allowance Higher or Middle Rate of Care Component of the Disability Living Allowance (DLA) Severe Disablement Allowance Income Support including a Disability Premium Constant Attendance Allowance Disablement Pension Increase for Constant Attendance Disability Element of Working Tax Credit Employment Support Allowance (ESA) Personal Independence Payment (PIP) **Universal Credit** (with limited capability for work) Armed Forces Independence Payment

Title	First Name	Surname	Relationship	Severely Mentally Impaired (Yes/No)
can confi nmediate	ely of any changes in n nd the Council may m	PLICANT n provided by me on this form ny circumstances which may a ake whatever enquiries it cons	affect my liability for Coul	ncil Tax.
Signature			Date	DD / MM / YYYY
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mail			Mobile No.	
Council T	ax. The Council has	ection Act 1998. This inform a duty to protect the public f detecting or preventing fra	funds it administers a	
Council Tantelligence fer to the As the doc	ex regulations define a re and social functioning e guidance notes. ctor of the applicant, p	person as being severely me g (however caused) which ap ease give details as requested behalf of the applicant.	ntally impaired if they ha pears to be permanent.	ive a severe impairment of For more information, please
	nion, the person named een so from the follow	d above is severely mentally ir	•	
		DD / MI	M / YYYY	
ist condit	tion		0	fficial stamp
octor's fu	ull name			
Doctor's fo		Date		

Part 3 OCCUPANTS

Please return the completed form to us by uploading online at: https://eforms.lbbd.gov.uk/discounts-and-exemptions

Council Tax Severe Mental Impairment (SMI) Guidance for Registered Medical Practitioners

Summary

This guidance helps doctors respond to requests for a **Council Tax discount** for people with **Severe Mental Impairment (SMI)**.

These individuals may qualify for a **reduction or exemption** from Council Tax, and in some cases, may not be counted when deciding who is responsible for paying it.

What Counts as Severe Mental Impairment (SMI)?

Under the Local Government Finance Act 1992, a person is considered severely mentally impaired if they have:

"A severe impairment of intelligence and social functioning (however caused) which appears to be permanent."

This definition is **only for Council Tax purposes** and is **not the same** as the one used in the **Mental Health Act 1983**.

To qualify for a discount, the person must:

- 1. Meet the definition of SMI above.
- 2. Be entitled to certain disability-related benefits.
- 3. Have a certificate confirming SMI, completed by a registered medical practitioner.

Medical Certificate

- The decision is based on the doctor's clinical judgment, not on a specific diagnosis.
- The key question is whether the person has a permanent and severe impairment of both intelligence and social functioning.
- If unsure, the doctor can consult with other professionals or carers who know the person well.
- If still unsure, the doctor **should not sign** the certificate.

No Charge for the Certificate

The British Medical Association (BMA) has agreed that doctors should not charge for completing this certificate. It is covered under Schedule 9 of the NHS (General Medical Services) Regulations 1992.