

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	n
nay 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. Unemployability Allowance or Supplement **Incapacity Benefit** 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) Universal Credit** Personal Independence Payment (PIP) (with limited capability for work) Armed Forces Independence Payment

Title F	First Name	Surname	Surname		nip	Severely Mentally Impaired (Yes/No)	
Part 4 DEC	LARATION BY AP	PLICANT					
mmediately o	of any changes in n	ny circumstances whic	h may affect	my liability for (Council Tax	and I will notify the Cou formation provided by	
Signature			Da	ate	D	D / MM / YYYY	
Print Name			Te	elephone No.			
mail				Mobile No.			
you provide	for the purpose o	f detecting or preven	nting fraud.			share the information	
Council Tax r ntelligence a	egulations define a	ATE (to be filled in by a person as being seven g (however caused) w	erely mentally	impaired if the	y have a se		
		lease give details as re n behalf of the applicar		w. When com	pleted, this	form should be return	
	n, the person named n so from the follow	d above is severely me	• •				
and nas been	1 30 Hom the follow	ing date	DD / MM / YY	YY			
ist condition					Official star	пр	
Doctor's full r	name						
Doctor's Sign	nature		Date				
Telephone N	•						

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.