



Application for reduction in council tax on the grounds of severe mental impairment

Please read the guidance notes on page 3 and complete this application form in full and return it to the address on page 2. You must complete all of page 1 and the declaration and authorisation on page 2. The applicant's doctor must complete page 3.

A person is severely mentally impaired if they have a severe impairment of intelligence and social functioning which appears to be permanent.

Account or property reference (if known):		
Full address of property for which exemption/discount is being claimed:		
Please provide the full names of all the adults who have their sole/main residence in the property:		
Total number of adults resident:		
Full name of applicant (for whom exemption or disregard is being claimed):		
Applicant's date of birth: / /		
I declare that the applicant is entitled to;	(Please tick)	From date awarded:
Attendance allowance or Constant attendance allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Care component of Disability Living Allowance (DLA) – high or middle rate	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Daily living component of Personal independence Payment (PIP) (standard or enhanced rate)	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Severe Disablement Allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Incapacity Benefit or Income Support with a disability premium	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Working Tax Credit with a disability premium	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Universal Credit if it includes an element for limited capacity for work related	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Pension Credit or disablement pension where constant care is needed	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Unemployability allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Armed Forces Independence Payment	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Employment and Support Allowance (support component)	<input type="checkbox"/> Yes <input type="checkbox"/> No / /
Please ensure you provide evidence of allowance from date of award onwards showing ongoing entitlement (e.g. DWP award letter).		
Nature of the impairment (e.g. Down's syndrome, Alzheimer's Disease etc.):		
Effective from / /		

Declaration:

I declare to the best of my knowledge and belief that all the information I have given on this application is true and complete in all respects. I authorise the Council to make any enquiries they wish to verify the information. Personal data is collected and processed in accordance with data protection law. The South Worcestershire Revenues and Benefits Partnership process data on behalf of the Data Controllers namely; Wychavon District Council, Worcester City Council and Malvern Hills District Council. For further information please visit the Council's website for the area you live in and search for Privacy Notices.

You must notify the council as soon as these circumstances change. You acknowledge that failure to do so could result in a penalty being imposed.

I authorise the applicant's doctor to complete page 3 of this application form, which needs to be returned to South Worcestershire Revenues & Benefits Shared Service, P.O. Box 11, Pershore, Worcs WR10 1PU.

Full name:	
Address:	
Relationship to applicant (if completed on their behalf):	
Doctor's full name and surgery/hospital address:	
Daytime telephone number:	
Email address:*	
Signed:	Date ____ / ____ / ____

*Not compulsory but may help if we have any queries

Failure to provide any of the information requested may result in unnecessary delays.

To be completed by a registered medical practitioner:

Please note: Paragraph 58, Column 1, Schedule 4 of the NHS, GMS, Regulations 2004, states that the following certificates must be provided free of charge: 'To support a claim by or on behalf of a severely mentally impaired person for exemption from liability to pay Council Tax or eligibility for a discount in respect of the council tax payable'.

By completing this declaration you are confirming that you have read the Department of Health's Letter PL/CO(93)1 (see guidance notes) which provides advice to doctors on the process for determining Severe Mental Impairment (SMI) for council tax purposes and that you are of the opinion that the applicant meets the definition of a person with severe mental impairment and that you understand that your certification of SMI status may result in a full exemption / discount from council tax.

A council tax exemption/discount may be backdated to the point of diagnosis. For the purposes of this form in the date of diagnosis box please enter the date from which you consider the applicant to meet the criteria to be classed as SMI.

Doctor's full name and surgery/hospital address:	
I certify that in my opinion the applicant named on page 1 of this form <input type="checkbox"/> IS / <input type="checkbox"/> IS NOT suffering from a severe mental impairment of intelligence <u>and</u> social functioning (however caused) which appears to be permanent, since Date /..... /.....	
Nature of the impairment (e.g. Down's syndrome, Alzheimer's Disease etc.):	
Doctor's status:	
Doctor's full name:	
GMC reference number:	
Signed:	Date /..... /.....

Guidance Notes

Class U exemption/disregard – A dwelling that is occupied by persons who are classified as severely mentally impaired according to the definition below.

An exemption will apply when all residents are severely mentally impaired, providing no one else is liable for the bill (e.g. house in multiple occupation or care home).

A discount will apply when all but one residents are severely mentally impaired, and in these instances a 25% discount will apply.

Definition

A person is severely mentally impaired if **they have severe impairment of intelligence and social functioning (however caused) which appears to be permanent.**

Please see Department of Health guidance PL/CO(93)1 below (specifically paragraphs 3 – 6).

In order to qualify for an exemption or a discount, a registered Medical Practitioner has to confirm that the applicant is severely mentally impaired AND the applicant must be entitled to one or more of the benefits shown on page 1.

Department Of Health

PL/CO(93)1

March 1993

Local Government Finance Act 1992: Council Tax Discount For People with Severe Mental Impairment

Summary

1. Under the Local Government Finance Act 1992 the community charge (poll tax) will be replaced by the Council Tax from 1 April 1993 as the way in which people contribute towards the cost of council services. This letter provides information and guidance for doctors in dealing with requests from people seeking a discount of the council tax on grounds of severe mental impairment. Such people may receive special treatment in determining both the size of the council tax bill and the identity of the person who is liable to pay it.
2. The definition of severe mental impairment and requirement for free certification has not changed from that under community charge arrangements.

Definition of severe mental impairment and conditions for discount

3. The definition of severe mental impairment under the Act is exactly the same as for community charge purposes (under the Local Government Finance Act 1988 as amended). For the purposes of the Act a person is severely mentally impaired "if he has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent." This definition applies only for the purposes of the Local Government Finance Act 1992. The definition is not the same as the definition of "severe mental impairment" in the Mental Health Act 1983.
4. A severely mentally impaired person will still satisfy the conditions for a discount from the council tax (and may be absolved of liability for the Council Tax) where:
 - I) he is severely mentally impaired as defined in 3 above; and
 - II) he satisfies at least one of a number of benefit conditions (see Annex CA);
and
 - III) he is stated to be severely mentally impaired in a certificate provided by a registered medical practitioner.

5. In making a judgement on whether someone is severely mentally impaired it may be helpful for doctors to know the reason for discount from the council tax. The aim of the council tax is to give taxpayers a direct stake in the spending decisions of local authorities. Clearly this kind of accountability is much less successful in the case of someone who is severely mentally impaired to the extent that he or she does not have an understanding of local issues.
6. Doctors may wish to be aware that being classified as severely mentally impaired for the purpose of the Local Government Finance Act 1992 does not affect the right to vote or to be included in the electoral register which is compiled separately and with different qualifying criteria.

Procedure for claiming council tax discount

7. When a local authority has been notified of a possible claim on behalf of a person with severe mental impairment (referred to as the applicant) the local authority will give or send an application form similar to that at Annex A to the applicant or person acting on his behalf together with the local authority's certificate for completion. The applicant or person acting on his behalf should complete the form and pass it on to the applicant's medical practitioner. The application form requests:
 - a) evidence of the applicants entitlement to one of the qualifying benefits (or evidence that he was receiving a benefit which ceased to be paid by reason of his reaching pensionable age);
 - b) the name of the applicant's general practitioner or other registered medical practitioner with knowledge of the applicant;
8. Where a doctor is satisfied that an applicant is severely mentally impaired, he should complete the certificate and send it to the local authority direct, together with the completed application form and any documents relating to the applicant's entitlement to benefits that are presented to him by the person acting on behalf of the applicant. The procedure for completing and returning the papers is similar to the existing practice with regard to exemption from community charge. The doctor may retain a copy of the certificate.
9. Discount from the council tax is expected to be a lifetime discount. The severely mentally impaired person or his representative may be required to present a copy of the certificate to the local authority in a different area should he move at a later date.

Medical certificate

10. Doctors should note that the decision as to whether a person is severely mentally impaired is not consequent on any specific diagnosis. A person is severely mentally impaired if he has a severe impairment of intelligence and social functioning however caused which appears to be permanent. A decision about the presence of severe mental impairment will, in all cases, depend on the doctor's clinical judgement as to whether the applicant meets these criteria.
11. If a doctor is uncertain whether an applicant's intelligence and social functioning are such as to constitute severe mental impairment he may wish to seek information and advice from the appropriate medical colleagues or from colleagues in other professions, or from carers, who may be able to help with information based on their knowledge of the applicant. If, after such consultation, a doctor is still uncertain as to whether the applicant is severely mentally impaired he or she should not sign the certificate.

Procedure where no certificate is issued

12. Where the doctor is unable to issue a certificate, it is important that he should return it, together with the application for discount and any documents relating to the applicant's entitlement to benefits to the local authority. In that event the local authority will return the document to the applicant or his representative who may choose to nominate another doctor who may have knowledge of the applicant.

Charging for certificate

13. The General Medical Services Committee of the BMA has agreed that for the purpose of the Act medical certificates should be issued without charge to the applicant or his representative. It is

intended that regulations will be amended to add the certificate to Schedule 9 of the NHS (General Medical Services) Regulations 1992 with effect from 1 April 1993.

Appeals

14. The person liable for the council tax has a right of appeal against the calculation of his or her bill. This includes appeals about non-application of discounts. The first step is the making of representations to the local authority; there is no time limit on the making of such representations. In considering the representations, the authority may seek further information from the doctor. If the authority does not reverse its decision, or the person is dissatisfied with steps taken by the authority, or the authority does not notify the person of its decision within two months, there is a further right of appeal to an independent Valuation Tribunal.

Hospital doctors

15. Copies of this letter have been sent to all general medical practitioners on Family Health Services Authorities' medical lists. It is expected that most applications for discount will name the applicant's general medical practitioner as the doctor to be requested to complete the medical certificate if he has sufficient knowledge of the applicant to enable him to do so. Some applications may, however, give the name of a hospital doctor and in these circumstances it will be for a hospital doctor to complete the medical certificate as appropriate and send it, along with the application and any evidence of qualifying benefits to the local authority concerned.

General information

16. The council tax can be seen as consisting of a property element and a personal element each comprising 50% of the total bill. The full council tax bill is payable if there are two adults living in a dwelling. If only one adult lives in the dwelling the bill will be reduced by 25%; if no-one lives in the dwelling the bill will generally be reduced by 50%. People who are severely mentally impaired (and certain other groups) will not be counted when assessing the number of adults i.e. disregarded. So a household consisting of one severely mentally impaired person and one other adult would receive a 25% discount, a household where all residents are severely mentally impaired would receive a 50% discount and a household where one severely mentally impaired person lives with two other adults would pay a full charge.
17. Responsibility for paying the council tax bill for a dwelling will normally fall on whichever resident owns or rents the dwelling. Joint owners or tenants will be jointly liable. However, where a joint owner or tenant is severely mentally impaired, he or she will not be held liable for the tax unless all the other joint owners or tenants are also severely mentally impaired. The spouse or partner of a liable owner or tenant will also be jointly liable, but a person who is severely mentally impaired can not be made liable in this way.
18. Local authorities have a duty to take reasonable steps to identify the person who will be liable for the council tax in each dwelling, and to establish whether a discount should apply, before calculating the amount due. In some cases they will know from information relating to the community charge register that a resident is likely to qualify as severely mentally impaired. Many authorities have also carried out surveys to identify further cases.