

There are some categories of people who are not taken into consideration when working out the Council Tax to be paid. In some cases a property or person is exempt from paying Council Tax. This guide is intended to explain how Council Tax is affected when people who are severely mentally impaired live at a property.

1. WHAT IS CLASSED AS SEVERE MENTAL IMPAIRMENT?

Severe mental impairment is defined as a severe impairment of intelligence and social functioning, however caused, which appears to be permanent.

For this reason, the law insists that a registered medical practitioner must certify that the person is, in their opinion, severely mentally impaired for the period that the reduction is claimed.

In addition, the person must be entitled to one of the following benefits or would have been entitled to one of them had they not reached pensionable age:

2. NECESSARY BENEFITS

- Incapacity Benefit
- Attendance Allowance
- Severe Disablement Allowance
- Care Component of a Disability Living Allowance **payable at either the middle or highest rate** (the lowest rate will not qualify)

- an increase in the rate of disablement pension (where constant attendance needed)
- Disabled Person's Tax Credit
- an unemployability **supplement**
- an unemployability **allowance**
- a constant attendance allowance
- income support which includes a disability premium
- a premium added to their partner's jobseeker's allowance

3. HOW THE BILL IS AFFECTED

Assuming that all the criteria are satisfied, the Council Tax for the property will be reduced by 25% if there is only one other adult living there. If, even by ignoring the severely mentally impaired person, there are still two or more adults resident who are not disregarded, the Council Tax will remain a full charge.

It is unlikely that a reduction will be backdated earlier than the date of application. Once granted, the reduction is granted indefinitely subject to yearly confirmation that circumstances have not changed.

In some cases further reductions may be applicable if the property has been adapted in some way to allow for that person's disability. For more information see the leaflet entitled *'Discounts and Exemptions – reductions for the disabled'*. Similarly, if someone other than a spouse is caring for the mentally impaired, they too may be disregarded.

For more information see the leaflet entitled *'Discounts and Exemptions – Carers'*.

Someone who is treated as severely mentally impaired for Council Tax cannot, in most cases, be held liable either on their own or jointly with others for payment of Council Tax. Liability would fall on anyone else living in the dwelling, e.g. their spouse or partner.

4. DWELLINGS OCCUPIED ONLY BY SEVERELY MENTALLY IMPAIRED PERSONS

If a dwelling is occupied only by a severely mentally impaired person or persons, it is exempt from Council Tax altogether. This does not apply if someone else is liable to pay the Council Tax – e.g. for a house in multiple occupation or care home.

5. QUERIES?

If you have any queries or want further information, please contact the staff of the Council Tax section, either by calling at the St. Stephen's Road entrance to the Town Hall or by telephoning 451597.

6. HOW TO APPLY

- Complete the application overleaf.
If you are applying for more than one person, please complete a separate application for each person or provide the information on separate sheets attached to the application.
- Arrange for a doctor or some other medical practitioner to certify that the person is severely mentally impaired.
- Obtain evidence of entitlement to one of the qualifying benefits (see '2.' above) – e.g. DSS letter, payment book, or copy of birth certificate if of pensionable age.
- Sign and date the form and send it to:
Revenue & Benefit Services,
Town Hall,
St. Stephen's Road,
Bournemouth
BH2 6EB

Application for Council Tax discount – Severe Mental Impairment

- Your name _____
- Council Tax Reference (if known) _____
- Your address _____

- Address of property concerned (if different from '3.') _____

5. Name of Severely Mentally Impaired person _____ 6. Is he or she of pensionable age? Yes/No _____
 7. Please show the benefit(s) which the person being claimed for either receives, is entitled to receive or would have received had they not reached pensionable age by ticking the appropriate box:

| Benefit | Receives | Entitled to Receive | Benefit | Receives | Entitled to Receive |
|---|----------|---------------------|--|----------|---------------------|
| Incapacity Benefit | | | Constant attendance allowance under either the Personal Injuries (Civilian) Scheme 1983 or the Naval, Military & Air Forces (Disablement and Death) Service Pensions Order 1983 | | |
| Attendance Allowance | | | | | |
| Severe Disablement Allowance | | | Unemployability allowance under either the Personal Injuries (Civilians) Scheme 1983 or the Naval, Military and Air Forces (Disablement and Death) Service Pensions Order 1983 | | |
| Care Component of a disability living allowance payable at highest or middle rate | | | | | |
| Increase in rate of Disablement Pension (where constant attendance needed) | | | Premium on Partner's Jobseeker's Allowance Income Support where a disability premium is included | | |
| Disabled Person's Tax Credit where immediately prior to the claim, invalidity pension or severe disablement allowance was payable | | | | | |
| Unemployability supplement | | | | | |

8. Please arrange for a Registered Medical Practitioner to complete the certificate below:

I certify that _____ is/is not in my opinion suffering from severe impairment of intelligence and social functioning which appears to be permanent for the purposes of the Local Government Act 1992.
 Doctor's name (capitals please) _____ Date _____
 Doctor's signature _____
 (note to Doctor – please ensure this form is returned to me even if you do not feel you can complete the certificate – if you have any queries, please contact the Council Tax section on 451597.)

9. **Number of adults** (18 years old or over) **resident in the property:** _____
 10. **Declaration by Applicant:**

- I confirm that the information given is correct to the best of my knowledge. • I understand that the Council may make other enquiries to verify the information. • I understand that I must notify the Council promptly of any changes. • Remember to enclose evidence of entitlement to the Benefit ticked above.
- Signed _____ Date ____/____/____

Name (Block Capitals please) _____ Tel. No. _____



COUNCIL TAX

discounts & exemptions



Reductions for the Severely Mentally Impaired