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## **Council Tax Exemption/Discount for persons with a Severe Mental Impairment**

A person who has a Severe Mental Impairment (SMI) of their intellectual and social functioning that appears to be permanent may be eligible for a Council Tax exemption or to be disregarded in establishing the entitlement of another person to a council tax discount.

To be eligible, the person must be diagnosed as SMI by a Registered Medical Practitioner **and** must also be entitled to one of the benefits listed on this form.

Conditions that can lead to severe mental impairment include Alzheimer's disease and other forms of dementia, Parkinson's disease, severe learning difficulties or a stroke, but many others may apply. Having one of these conditions does not in itself mean that a person will be diagnosed as SMI by a Registered Medical Practitioner.

Council Tax Exemption/Discount:

- If you have been diagnosed as SMI by a Registered Medical Practitioner and you are living alone or only with others who are SMI, you will be exempt from paying Council Tax.
- If you have been diagnosed as SMI by a Registered Medical Practitioner and you live with one other adult who is eligible to pay council tax, your household will receive a 25% discount.
- If you have been diagnosed as SMI by a Registered Medical Practitioner and you live with 2 or more other adults who are eligible to pay council tax there will be no discount.

**Application form for Exemption/Discount**

PART A: Personal information

Full name of person applying to be disregarded:

National Insurance Number:	Date of Birth:
<input type="text"/>	<input type="text"/>

Council Tax Account Number:

Address:

<input type="text"/>
Postcode:

Total number of adults (residents over the age of 18) living at this address:

Names of all adults living at this address and their relationship to the applicant:

Name:	Relationship to applicant:
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**PART B: Declaration of benefit entitlement**

A person may only be exempt or disregarded on the grounds of being SMI if they are entitled to one of the following benefits.

Please provide evidence, such as a copy of the award letter or payment document  
Please tick the relevant box(es):

Incapacity Benefit (Short or Long Term)	<input type="checkbox"/>
Attendance Allowance	<input type="checkbox"/>
Constant Attendance Allowance paid with a War Pension	<input type="checkbox"/>
Disability Living Allowance (middle or higher care component)	<input type="checkbox"/>
Increase in disablement pension (due to constant attendance being needed)	<input type="checkbox"/>
Adult Disability Payment (standard or enhanced rate daily living component)*	<input type="checkbox"/>
Child Disability Payment (middle, or higher rate care component)*	<input type="checkbox"/>
Working Tax Credits that includes a disability element	<input type="checkbox"/>
Income support (which includes a disability premium)	<input type="checkbox"/>
Personal Independence Payment (daily living component)	<input type="checkbox"/>
Armed Forces Independence Payment	<input type="checkbox"/>
Employment and Support Allowance	<input type="checkbox"/>
Universal Credit (in circumstances where a person has limited capability for work and/or work-related activity)	<input type="checkbox"/>
Unemployability Supplement or Allowance paid with a War Pension	<input type="checkbox"/>
Severe Disablement Allowance	<input type="checkbox"/>

\* Or short-term assistance paid in lieu of Child Disability Payment/Adult Disability Payment

PART C: Applicant's declaration

I accept responsibility for the information given in this form, and declare that it is true and accurate to the best of my knowledge and belief.

I authorise the council to make any enquiries it considers necessary to verify the details of this claim.

I undertake to notify Shetland Islands Council Local Taxation Team immediately if circumstances or the occupancy of the dwellings change.

Applicant's signature:	Date:

Contact Telephone Number:	Contact Email Address:

If you are completing the form on behalf of the applicant, please provide your details:

Applicant's signature:	Date:

Contact Telephone Number:	Relationship to Applicant:

When you have completed this form, please post to the address on page 1 of the application form. **Please include the signed Medical Practitioner Declaration and proof of benefit.**

PART D: Medical Practitioner's declaration  
(to be completed by the Registered Medical Practitioner)

Applicants Name:

Applicants address:

Applicants Condition:

A person is regarded as severely mentally impaired if they have a severe impairment of intelligence and social functioning (however caused) which appears to be permanent. *Local Government Finance Act 1992 (Schedule 1, Paragraph 2)*.

I can confirm the applicant is SMI as defined above. (Please tick box)

Yes  No

A Council Tax exemption/discount may be backdated to the point of diagnosis. For the purposes of this form, please enter the first point at which you would consider the patient to be SMI.

Date of Diagnosis:

Name of doctor/medical practitioner:

Contact details of surgery/hospital address:

Postcode:	Telephone Number:
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**Shetland  
Islands  
Council**

Medical Practitioner's signature:

Date:

Official Stamp:

Note: GPs must not charge for the diagnosis and/or completion of this form.

British Medical Association, The National Health Service (General Medical Services Contracts) Regulations 2004 (Regulation 21(1) and Schedule 4).