**Council Tax - Discount Application Form  
for people with a Severe Mental Impairment (SMI)**

**How to complete this form**

Please find enclosed relevant guidance notes on the Severely Mentally Impaired classification which you may wish to keep and 2 forms to be completed.

**Form 1** – application form – you need to fill in the details requested in sections 1 - 4

**Form 2** – a certificate to be completed by your/the person’s doctor –   
you need to fill in PART A first and then take the form to the doctor and ask them to complete PART B and return the form to you.

You should then return to our Council Tax section:  
- the application form (Form 1)  
- the doctor’s certificate (Form 2)  
- evidence of entitlement to at least one of the qualifying benefits you ticked in Form 1

If you wish to discuss this matter or require any help with the forms please contact us online at [www.chelmsford.gov.uk/counciltax](http://www.chelmsford.gov.uk/counciltax) or by telephone on 01245 606400.

**Revenues Services  
Chelmsford City Council   
Civic Centre  
Duke Street  
Chelmsford  
CM1 1JEGUIDANCE NOTES**

The definition of Severe Mental Impairment for Council Tax purposes is as follows:

‘A person is severely mentally impaired if he has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent’.

In order to be disregarded for discount purposes, a person must be:

(a) Severely mentally impaired (per the above definition); **and**

(b) Stated to be severely mentally impaired by a registered medical practitioner on the prescribed certificate (Form 2, Part B); **and**

(c) Entitled to a state benefit from the qualifying list of benefits set out below:

Incapacity benefit; **or**   
Employment and Support Allowance; **or**  
Attendance Allowance; **or**  
Constant Attendance Allowance; **or**  
Severe Disablement Allowance; **or**  
An increase in the rate of Disability Living Allowance (middle or higher rate); **or**  
Standard or enhanced rate of daily living component of Personal Independence Payment; **or**  
An increase in the rate of disablement pension; **or**  
A disability working allowance; **or**  
An unemployability supplement; **or**  
An unemployability allowance; **or** Income Support including a disability premium on the grounds which include incapacity for work; **or** Universal Credit including limited capability for work; **or**

These notes are intended to give a helpful guide to this aspect of Council Tax but they should not be regarded as a complete guide to the law.

**FORM 1 – Application form for SMI disregard discount**

**To be completed by the person named on the Council Tax bill**

**1.**

|  |  |
| --- | --- |
| Your full name  (please print clearly) |  |
| Your full address |  |
| Full name of the person with impairment to be disregarded |  |
| How many adults live at the address (18 years old or over) |  |

**2. Please tick the benefit/s that is/are being paid to the person with impairment named above (tick all that apply)**

|  |  |
| --- | --- |
| Incapacity benefit |  |
| Employment and Support Allowance |  |
| Attendance Allowance |  |
| Constant Attendance Allowance |  |
| Severe Disablement Allowance |  |
| Disability Working Allowance |  |
| Care component of Disability Living Allowance at middle or higher rate |  |
| Personal Independent Payment (PIP) standard or enhanced rate |  |
| An increase in the rate of disablement pension |  |
| A disability working allowance |  |
| An unemployability supplement |  |
| An unemployability allowance |  |
| Income Support including a disability premium on the grounds which include incapacity for work |  |
| Universal Credit including limited capability for work |  |

**3. Please confirm below the date you started receiving the benefit/allowance you have ticked in section 2:**

|  |  |  |
| --- | --- | --- |
| DD | MM | YYYY |

**Important - when returning this application form you will need to provide a copy of the letter of entitlement to this benefit/allowance from the date above.**

**4. Signature**

|  |  |
| --- | --- |
| Signature of person named on the Council Tax bill |  |
| Print name (in BLOCK CAPITALS) |  |
| Daytime telephone number |  |
| Email address |  |

**FORM 2 – Application form for SMI disregard discount**

**PART A**

|  |  |  |  |
| --- | --- | --- | --- |
| Full name of the person to be disregarded |  | | |
| Full address of the person to be disregarded |  | | |
| Doctor’s name |  | | |
| Surgery/hospital address |  | | |
| The information provided will be used to assess whether the person named above qualifies to be disregarded for Council Tax purposes. | | | |
| Name of person named on the Council Tax bill |  | | |
| Address |  | | |
| Signature of person named on the Council Tax bill |  | | |
| Date of signature | DD | MM | YYYY |

**PART B**

**To be completed by a doctor/medical practitioner**

This certificate will help the council decide whether the person named in Part A above should be treated as severely mentally impaired for Council Tax purposes.

The definition of severe mental impairment for this purpose is ‘a person is severely

mentally impaired if he has a severe impairment of intelligence and social functioning

(however caused) which appears to be permanent’.

Please complete the details below and **tick the box YES or NO** which matches your opinion most closely (if you tick YES please also provide the date the condition was diagnosed) and then stamp and sign the certificate. The certificate is to be returned to the person named on the Council Tax bill shown in Part A above.

I certify that in my opinion the person named in Part A:

|  |  |  |
| --- | --- | --- |
| Is suffering from severe mental impairment for the purpose of the Local Government Finance Act 1992 | **YES** | **NO** |
|
|
| Date condition was diagnosed | DD MM YYYY | |

(Please note that a medical certificate for this purpose must be based on the statutory definition and not on any other medical view of mental impairment).

|  |  |  |  |
| --- | --- | --- | --- |
| Doctor’s name |  | | |
| Doctor’s signature |  | | |
| Date | DD | MM | YYYY |
| Surgery Stamp  (please ensure the form is stamped in the space opposite, before it is returned to the person who asked for the form to be completed) |  | | |

Advice on Council Tax discount for people with severe mental impairment was issued to all general medical practitioners by the Department of Health in March 1993. (Dept of Health letter PL/CO(93)1). This advice also states that “…the General Medical Services Committee of the BMA has agreed that for the purposes of the Act medical certificates should be issued without charge to the applicant or his representative.”