

**This matter is being dealt with by:-**

**Council Tax section**

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## **COUNCIL TAX GUIDANCE NOTES**

### **DISCOUNTS & EXEMPTIONS FOR SEVERELY MENTALLY IMPAIRED ADULTS**

PLEASE READ THESE GUIDANCE NOTES BEFORE MAKING AN APPLICATION

#### **When is a person classed as severely mentally impaired for the council tax?**

For Council Tax purposes, a person is considered severely mentally impaired if:-

- (a) he/she has severe impairment of intelligence and social functioning (however caused) which appears to be permanent; and,
- (b) a certificate is provided by a registered medical practitioner giving the date from which the person has been or was likely to have been severely mentally impaired; and,
- (c) he/she is entitled to one of the following:-
  - ◇ Incapacity Benefit
  - ◇ Attendance Allowance
  - ◇ Severe Disablement Allowance
  - ◇ The care component of Disability Living Allowance (payable at the middle or highest rate)
  - ◇ Increased disablement pension because constant attendance is needed
  - ◇ Disability Working Allowance
  - ◇ Unemployability supplement
  - ◇ Constant Attendance Allowance
  - ◇ Unemployability allowance; or
  - ◇ Income Support where the applicable amount includes a disability premium; or
  - ◇ Has lost one of the above due to reaching pensionable age

(Please turn over)

**What reductions are applicable if a property is occupied by a severely mentally impaired person or persons?**

You may qualify for a reduction in one of three ways:-

(a) **Exemption**

A full exemption is awarded when a property is occupied wholly by one or more severely mentally impaired persons. A separate application form should be completed for each adult resident in the property.

(b) **50% discount**

If your property does not qualify for an exemption, a 50% discount may be awarded instead if all the adults of the property fall into one of the special categories for Council Tax.

These special categories include people who are severely mentally impaired, carers, youth training trainees, students, student nurses and 18 year olds for whom child benefit is payable.

Please note that a separate form should be completed for each adult falling into one of the special categories. These can be obtained by telephoning the Council Tax office on (01900) 702530.

(c) **25% discount**

A 25% discount is applicable when all the adults of a property, except one, are either severely mentally impaired or fall into any other of the special categories mentioned above.

If you have any questions or need any help completing the application form, please do not hesitate to contact the Council Tax office on (01900) 702530.