

Council Tax: Application Reduction in Council Tax – Severely Mentally Impaired

According to the Local Government Finance Act 1992;

‘Severe Mental Impairment’ (SMI) is defined as – **“a severe impairment of intelligence and social functioning (however caused) which appears to be permanent”**.

The Local Authority can disregard people with a SMI for Council Tax purposes. This could mean a reduction to your bill.

They must also meet the criteria for one of the listed benefits or be eligible to receive one of them if they have not yet reached pensionable age or are otherwise ineligible.

Their General Practitioner (GP) or Doctor must confirm their condition.

Part 1 Details of Person with SMI (to be filled in by you or the person acting on your behalf)	
Full Name:	Account Number:
Date of Birth:	
Address:	
Telephone No:	Email:
Name and address of person acting on applicant’s behalf	
Relationship to applicant	
Email and Telephone number	
Do you hold a lasting power of attorney? (Please attach a copy of documentation)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you the person’s court appointed deputy? (Please provide a copy of documentation)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Where would you like us to send correspondence?	

Part 2 Documentary Evidence

You must provide documentary evidence from the earliest date possible of all State Benefit(s) you receive in accordance with the box(es) ticked below and return this with your completed application form.

- Employment and Support Allowance
- Incapacity Benefit
- Attendance Allowance
- any rate of the daily living activity care component of Personal Independence Payment
- care component of the Disability Living Allowance payable at the middle or highest rate
- an increase in disablement pension due to the need for constant attendance
- the disability element of Working Tax Credit
- Unemployability supplement (abolished in 1987 but existing claimants remain entitled)
- Income Support Disability Premium
- Universal Credit under Part 1 of the Welfare Reform Act which includes an amount if the person has limited capability for work
- Constant Attendance Allowance or Unemployability Allowance under one of the following:
 - Article 14 or Article 18 respectively of the Personal Injuries (Civilians) Scheme 1983
 - Article 14 or Article 18 respectively of the Naval, Military and Air Force etc. (Disablement and Death) Service Pensions Order 1983.
- Armed Forces Independence Payment

Part 3 Occupants

Please provide full name(s) of all residents aged 18 years and older living in your home (including yourself):

Part 4 Declaration by Applicant

I can confirm that the information provided by me on this form is both accurate and complete and I undertake to notify the Council immediately of any changes in my circumstances which may affect my liability for Council Tax. I understand the Council will make enquiries to verify the information provided by me on this form.

Signature		Email	
Print Name		Telephone No.	
Date		Mobile No.	

Information provided by you will be used and stored by London Borough of Enfield in accordance with the Data Protection Act 2018. This information will be used to administer and enforce the Council Tax. The Council has a duty to protect the public funds it administers and may share the information you provide for the purpose of detecting or preventing fraud.

Part 5 Doctor's Certificate (to be filled in by a registered Medical Practitioner)

This can be completed by any doctor registered with the British Medical Council, who knows the applicant.

This could include –

- The applicants GP
- A hospital consultant
- A community consultant (for example, a Psychiatrist in the Integrated Learning Disability Service)

Council Tax regulations define a person as being severely mentally impaired if they have a severe impairment of intelligence **and** social functioning (however caused) which appears to be permanent. For more information, please refer to the guidance notes.

As the doctor of the applicant, please give details as requested below. When completed, this form should be returned to the applicant/person acting on behalf of the applicant.

Does the patient named above have a severe impairment of intelligence (however caused) and also a severe impairment of social functioning (however caused) which appears to be permanent.	Yes / No
If yes, please state the date this applies from:	Date:
Does the patient named above meet the criteria to be disregarded for Council tax purposes? (please refer to notes)	Yes / No
If yes, please state the date this applies from:	Date:
Doctor's Signature	
Doctor's full name	
GMC Registration No:	
Date:	

You can return the completed application by email to revs@enfield.gov.uk.

Make sure the subject of your email includes your Council Tax number inside angled brackets, for example <12345678>.

By post to: PO Box 63, Civic Centre, Silver Street, Enfield, EN1 3XA

More information about Council tax Discounts is available on the Councils website here - [Council Tax discounts | Enfield Council](#)

FOR USE BY A REGISTERED MEDICAL PRACTITIONER

(Please ensure that these notes are passed to your doctor with your application).

LOCAL GOVERNMENT FINANCE ACT 1992: COUNCIL TAX DISCOUNT FOR PEOPLE WITH SEVERE MENTAL IMPAIRMENT SUMMARY

Under the Local Government Finance Act 1992 the community charge (poll tax) was 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.

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

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.

A severely mentally impaired person will still satisfy the conditions for a discount from the council tax (and may be absolved of liability of the council tax) where:

- I. he is severely mentally impaired as defined above: and
- II. he satisfies at least one of a number of benefit conditions and
- III. he is stated to be severely mentally impaired in a certificate provided by a registered medical practitioner

In making a judgment 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.

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.

MEDICAL CERTIFICATE

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 judgment as to whether the applicant meets these criteria.

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, whom 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

Where a 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 patient.

CHARGING FOR THE CERTIFICATE

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.