Severe Mental Impairment

Where someone is suffering from a severe mental impairment (SMI), a 100% exemption may be available to assist with council tax payments if all the occupiers of a property are SMI; a 25% discount may be available if two or more persons are disregarded and one other person who is not disregarded occupies a property.

To qualify a doctor must confirm that the SMI appears to be permanent.

There are many conditions which qualify for SMI exemption, including (but not limited to) the following:

- degenerative brain disorder such as Alzheimer’s
- other kinds of dementia
- a learning disability
- a severe stroke
- severe or chronic mental illness

Claimants will also need to be entitled to at least one of the following benefits:

- Incapacity benefit
- Severe disablement allowance
- Unemployability supplement payable as an increase to disablement benefit
- Unemployability allowance payable with war pension
- Attendance allowance under the higher or lower rate
- Constant attendance allowance at one of the four rates payable with disablement pension or war disablement pension
- Disability element of working tax credits
- Care component of a disability living allowance or the care component of a personal independent payment
- Income support or universal credit where the applicable amounts include a disability premium
- Employment and support allowance

Please complete the Council Tax reduction application and when completed by the GP, submit the Certificate provided confirming the name of the SMI person and the date it appeared to be permanent.