

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.