

Council Tax Exemption – Severely Mentally Impaired

A property can be exempt from Council Tax if the owner has been diagnosed with a permanent severe mental impairment. To qualify for an exemption you must be receiving or eligible to receive one of the following benefits:

- Universal Credit
- Adult Disability Payment
- Incapacity Benefit or Employment Support Allowance
- Attendance Allowance
- Severe Disablement Allowance
- The highest or middle rate of the care component of Disability Living Allowance or Personal Independence Payment
- An increased rate of Disablement Pension
- Disability Working Allowance
- Unemployability Allowance
- Constant Attendance Allowance under the Personal Injuries (Civilians) Scheme or the Naval, Military, Air Forces (Disablement & Death) Service Pension Order
- Income Support which includes a disability premium because of incapacity for work.

What evidence do I need to provide?

- Copy of most recent Benefit award letter.

Complete this application in full, sign the declaration and submit it online at <https://www.eastrenfrewshire.gov.uk/tax-exemptions>

Section 1 - To be completed by liable person

A liable person is the person responsible for the bill or representative e.g. Power of Attorney.

Full name

Email address

Telephone number

Address

Name of individual with SMI

Total number of adults living in property (over 18)

Section 2 - To be completed by registered medical practitioner

It is important you do not alter the statement below. If the patient does not meet the eligibility criteria at the start of this form they will not qualify.

I confirm that in my opinion the above person suffers from a severe impairment of intelligence and social functioning which appears to be permanent.

☐

agree

☐

disagree

How long has this condition existed?

This is the date the person's condition started.

Doctor's signature**Doctor's name****Doctor's email address****Doctor's telephone number****Doctor's Stamp**

If you do not have a stamp please enclose a compliment slip or sheet of headed paper.

Declaration

I declare the information on this form is true and complete and I authorise East Renfrewshire Council to verify the details. If there is a change in my circumstances and exempt status no longer applies, I will notify East Renfrewshire Council within 21 days. I accept failure to provide this information is an offence, which may result in a fine of £50 and £200 for each subsequent offence. I understand this information may be shared with other councils or organisations that handle public funds for the purposes of preventing and detecting fraud.

Signature of liable person