

Council Tax Discount/Exemption Application for Severe Mental Impairment

Name:

Address:

Account reference number:

Please read the supplementary notes before completing this form as you may need to provide supporting evidence/information that is not readily available.

Please note that making an application for a discount or exemption is not grounds for withholding payment of Council Tax. Payment must continue to be made in accordance with your most recent bill unless and until you have received notice of entitlement.

Discounts and exemptions may not be granted retrospectively, except in exceptional circumstances.

If supporting documentation is not provided with your completed application form, your request will not be processed until that is received.

To help determine the correct Council Tax bill for your property, I would be grateful if you would answer these questions.

1) How many people aged 18 or over live at the above address?

2) What is the full name of the mentally impaired person?

3) Is the mentally impaired person entitled to any one of the allowances listed on the evidence page attached? YES / NO

4) On what date did that allowance start?
(i.e. In format DD / MM / YYYY)

5) Are there any other adults living at the property who you believe may be entitled to be disregarded for Council Tax discount purposes? (Please see attached list)

Name	Possible Disregard Type (e.g. student, carer, etc)

NB If you have included the names of any other residents under question 5 above, a separate discount application form for each person named, must be completed and submitted, unless that has already been done.

Declaration

By signing this form, I declare the following:

The information given on this form is correct and complete to the best of my knowledge and belief. I understand that it is a criminal offence to make a statement or representation that I know to be incorrect or to provide documentation that is false or fail to disclose information to the authority where the law requires it, after this form is complete. If I do so I may be prosecuted.

If a discount or exemption no longer applies, I will notify the council within 21 days of that occurring.

I understand that London Borough of Harrow is under a duty to protect the public funds it administers and to this end may verify the information I have provided on this form with other internal departments, government agencies, local authorities and private sector organisations for the purpose of billing, collection and recovery of Council Tax and for the prevention and detection of fraud. It may also share this information with these agencies and other bodies responsible for auditing or administrating public funds for these purposes.

Signature:	
Print Name:	
Date:	

It would be helpful if you could supply daytime contact details should we need further information. That information is not required to determine your application, but it may delay it, should we need to obtain any further information or clarification.

Email Address:	
Contact Telephone Number:	
Contact Address:	
Relationship to applicant, if completing on their behalf:	

To submit this form and any evidence please go to www.harrow.gov.uk/evidenceform

Address Harrow Council, PO Box 731, Harrow, HA3 3RG

Web www.harrow.gov.uk

Supplementary Notes

Reasons why a person may not be counted when determining the number of adults resident in a property for Council Tax purposes include the following, subject to the relevant statutory provisions applicable to each.

- Aged under 18
- Living in the property temporarily with a main home elsewhere.
- Severely mentally impaired
- Full – time student
- Student nurse
- Carer
- Care worker
- Aged 18 or more but child benefit entitlement remains for them
- Held in detention or in prison
- Apprentices
- Main home is a hospital or nursing home (with no intention to return to home address)
- School/college leavers who are aged under 20 and left school/college between 1st May and 31st October inclusive
- A non-British citizen that is a spouse or dependant of a full-time student and who is prevented by the terms of their leave to enter the UK, from taking paid employment or claiming benefits
- Youth Trainees
- Diplomats
- Member of Visiting Forces

Evidence Required

Step 1

List of relevant allowances (these are abbreviated terms)

- Disability Living Allowance with either the highest or middle rate of the care component
- Disability Working Allowance
- Severe Disablement Allowance
- An increased rate of Disablement Pension due to Constant Attendance being needed.
- A Personal Independence Payment (PIP) for which the Daily Living Component is awarded at either the standard or enhanced rate.
- Incapacity Benefit
- Attendance Allowance
- A Constant Attendance Allowance payable under Article 14 Personal Injuries (Civilians) Scheme 1983 or Article 14 of the Naval, Military or Air Force Disablement and Death Service Pensions Order 1983
- Universal Credit due to limited capability for work or limited capability for work and work-related activity
- Unemployability Supplement
- Unemployability Allowance payable under Article 18(1) Personal Injuries (Civilians) scheme 1983 or Article 18(1) Naval, Military, or Airforce Disablement and Death Service Pensions Order 1983.
- Income Support where the applicable amount includes a disability premium due to incapacity for work.
- The person in question is a person whose partner is in receipt of Jobseeker's allowance and by virtue of that person's incapacity for work, the applicable amount for the purposes of Regulations 83 or 84 of the Jobseekers Allowance Regulations 1996 includes a premium which is determined under paragraph (d) or (g) of paragraph 14(1) of Schedule 1 to those Regulations.
- An Armed Forces Independence Payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011.
- The person in question is of pensionable age within the meaning given in Parts 1 to 6 of the Social Security Contributions and Benefits Act 1992 and had they not been of pensionable age, they would have been entitled to one of the benefits listed above.

Evidence of entitlement to the relevant allowance must be included with the application. That should generally be a copy of the award letter confirming entitlement.

Step 2

Get the registered medical practitioner (i.e. GP / Doctor) to complete the enclosed certificate and then send everything back to the Council Tax Office. The GP should not charge for that service

Council Tax Relief Application for Severe Mental Impairment Doctor's certificate

Doctor's Certificate

Name of applicant:	
Address of applicant:	

This certificate will help the Council decide whether the person named above should be treated as severely mentally impaired for Council Tax purposes. Please tick the box next to the statement which matches your opinion most closely and then sign and stamp the certificate. You should state whether you think the applicant has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent.

In my opinion the applicant is severely mentally impaired for the purposes of Council Tax	
In my opinion the applicant is not severely mentally impaired for the purposes of Council Tax	
I cannot tell if the applicant is severely mentally impaired.	
If you have ticked the first box please, provide the date you consider this condition became permanent	Date:

Signature:	
Full Name:	
Date:	
Name, address and stamp of your surgery or hospital:	

Please keep a copy of this certificate for yourself and return the other copy back to the applicant so that it can be submitted to the council tax office

Council Tax Discount / Exemption for People with Severe Mental Impairment

1. Under the Local Government Finance Act 1992, Council Tax is 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 or exemption for 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.
2. The definition of severe mental impairment and requirement for free certification has not changed from that which applied under the former community charge arrangements that existed prior to 1 April 1993.

Definition Of Severe Mental Impairment And Conditions For Discount Or Exemption

3. For the purposes of Council Tax, a person is severely mentally impaired "if they have 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.
4. A severely mentally impaired person will satisfy the conditions for a discount from the Council Tax (and may be absolved of liability for the council tax) where:
 - i. They are severely mentally impaired as defined in 3 above; and
 - ii. They satisfy at least one of a number of benefit conditions; and
 - iii. They are stated to be severely mentally impaired in a certificate provided by a registered medical practitioner.
5. In making a judgement on whether someone is severely mentally impaired it may be helpful for doctors to know the reason for discount or exemption from the council tax. The aim of 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 they may not understand local issues.
6. 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 be included in the electoral register which is compiled separately and with different qualifying criteria.

Procedure For Claiming Council Tax Discount Or Exemption

7. When a local authority has been notified of a possible claim on behalf of a person with severe mental impairment (referred to as the applicant) the local authority will give or send an application form to the applicant or person acting on their behalf together with the local authority's certificate for completion. The applicant or person acting on their behalf should complete the form and pass it on to the applicant's medical practitioner. The application form requests:
 - a. evidence of the applicant's entitlement to one of the qualifying benefits (or evidence that they were receiving a benefit which ceased to be paid by reason of them reaching pensionable age);
 - b. the name of the applicant's general practitioner or other registered medical practitioner with knowledge of the applicant;
8. Where a doctor is satisfied that the applicant is severely mentally impaired, they should complete the certificate and send it to the local authority direct, together with the completed application form and any documents relating to the applicant's entitlement to benefits that are presented to them by the person acting on behalf of the applicant. The doctor may retain a copy of the certificate.
9. A discount or exemption from Council Tax is expected to be a lifetime discount or exemption. The severely mentally impaired person or their representative may be required to present a copy of the certificate to the local authority in a different area should they move at a later date.

Medical Certificate

10. 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 they have 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 judgement as to whether the applicant meets these criteria.
11. If a doctor is uncertain whether an applicant's intelligence and social functioning are such as to constitute severe mental impairment, they may wish to seek information and advice from appropriate medical colleagues or from colleagues in other professions, or from carers, who may be able to help with information based on their knowledge of the applicant. If, after such consultation, a doctor is still uncertain whether or not an applicant is severely mentally impaired he or she should not sign the certificate.

Procedure Where No Certificate Is Issued

12. Where the doctor is unable to issue a certificate, it is important that they 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 documents to the applicant or his representative who may choose to nominate another doctor who may have knowledge of the applicant.

Charging For Certificate

13. The General Medical Services Committee of the BMA agreed that for the purpose of the Act medical certificates should be issued without charge to the applicant or their representative under Schedule 9 of the NHS (General Medical Services) Regulations 1992, with effect from 1 April 1993.

Appeals

14. The person liable for the Council Tax has a right of appeal against the calculation of their bill. This includes appeals about non-application of discounts or exemptions. The first step is the making of representations to the local authority; there is no time limit on the making of such representations. In considering the representations, the authority may seek further information from the doctor. If the authority does not reverse its decision, or the person is dissatisfied with steps taken by the authority, or the authority does not notify the person if its decision within two months, there is a further right of appeal to an independent Valuation Tribunal.

Hospital Doctors

15. It is expected that most applications for discount will name the applicant's general medical practitioner as the doctor to be requested to complete the medical certificate if they have sufficient knowledge of the applicant to enable them to do so. Some applications may, however, give the name of a hospital doctor and in these circumstances, it will be for a hospital doctor to complete the medical certificate as appropriate and send it, along with the application and any evidence of qualifying benefits to the local authority concerned.

General Information

16. The Council Tax can be seen as consisting of a property element and a personal element each comprising 50% of the bill. The full Council Tax bill is payable if there are two adults living in a dwelling. If only one adult lives in the dwelling the bill will be reduced by 25%; if no one lives in the dwelling the bill will generally be reduced by 50%. People who are severely mentally impaired (and certain other groups) will not be counted when assessing the number of adults ie disregarded. So a household consisting of one severely mentally impaired person and one other adult would receive a 25% discount; a household where all residents are severely mentally impaired, would be an exempt property and a household where one severely mentally impaired person lives with two other adults would pay a full bill.
17. Responsibility for paying the Council Tax bill for a dwelling will normally fall on whichever resident owns or rents the dwelling. Joint owners or tenants will be jointly liable. However, where a joint owner or tenant is severely mentally impaired, he or she will not be held liable for the tax unless all the other joint owners or joint tenants are also severely mentally impaired. The spouse or partner of a liable owner or tenant will also be jointly liable, but a person who is severely mentally impaired cannot be made liable in this way.

18. Local authorities have a duty to take reasonable steps to identify a person who will be liable for the Council Tax in each dwelling, and to establish whether a discount or exemption should apply, before calculating the amount of tax due.