Severe Mental Impairment

Where someone is suffering from a severe mental impairment (SMI), a 100% Council Tax exemption may be available for properties where all the occupiers are SMI; a 25% discount may be awarded where all but one of the occupants are SMI.

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:

- “Care” component of Disability Living Allowance
- “Daily Living” component of a Personal Independent Payment
- “Limited Capacity for Work” element of Universal Credit
- Attendance Allowance
- Constant Attendance Allowance at one of the four rates payable with Disablement Pension or War Disablement Pension
- Employment and Support Allowance
- Incapacity Benefit
- Severe Disablement Allowance
- Unemployability allowance payable with a War Pension
- Unemployability supplement payable as an increase to Disablement Benefit

Please complete the Council Tax discount application to apply. The form contains a certificate which will also need to be completed by a GP and returned to us before we can process your application.