



Moray Council
TAXATION SERVICES

Council Tax

2026 Severely Mentally Impaired - Exemption/Discount Application Form

Name.....

Address.....

.....

..... Postcode.....

Office use only

Account number.....

Date of issue.....

Please return by.....

Introduction

A person who has a Severe Mental Impairment (SMI) of their intellectual and social functioning that appears to be permanent may be eligible for a Council Tax exemption or to be disregarded in establishing the entitlement of another person to a Council Tax discount To be eligible the person:

- i. must be **diagnosed** as Severely Mentally Impaired by a Registered Medical Practitioner; **and**
- ii. must also be entitled to one of the qualifying benefits listed on this form.

Conditions that can lead to severe mental impairment include Alzheimer's disease and other forms of dementia, Parkinson's disease, severe learning difficulties or a stroke, but many cause impairment. Having one of these conditions does not in itself mean that a person will be diagnosed as being Severely Mentally Impaired by a Registered Medical Practitioner.

Qualification

The following categories of occupancy may result in entitlement to a reduction. If the household comprises:

- (1) one **severely mentally impaired adult**, there may be entitlement to **100% exemption**
- (2) only **severely mentally impaired adults**, there may be entitlement to **100% exemption**
- (3) only **severely mentally impaired adults and adults entitled to be disregarded for the purposes of discount**, there may be entitlement to **50% discount**
- (4) two adults of whom one is **severely mentally impaired**, there may be entitlement to **25% discount**

Note: If one **severely mentally impaired adult** lives with two or more other adults who have no entitlement to a reduction, **there will be no entitlement to any reduction.**

Completion Instructions

If you think that your household may fall into one of the categories listed above and may qualify for a reduction award, please complete this form in BLOCK CAPITALS and **black ink**.

Parts 1 to 3, and 5 should be filled in by the **Council Tax payer** or the **person assisting you**.

Part 4 should be filled in by your **doctor**.

Note the last page of this form holds a checklist to assist you to ensure your application is complete

For further information or help in completing this form please telephone **(01343) 563456**.

All information given will be treated in the strictest confidence.

Return Instructions

Once you complete this form you may return it to the Taxation Services Team:

- by **mail**, sending it to address at the foot of this form; or
- by our **website enquiry form**, at **moray.gov.uk/ctxenquiry**, selecting from the pull-down menu "I want to submit a completed form"

Part 1: Occupancy Details

Council Tax account number

Do any of these people fall into any of the following categories? (please '✓' the relevant box).

Are you the only adult occupant?
(Please '✓' the relevant box)

YES

☐

NO

☐

Students

☐

Severely
Mentally
Impaired

☐

Apprentices

☐

YTT Skill
Seekers

☐

Student
Nurses

☐

Care Workers

☐

If '**No**', state how many ADULTS live with you

Please state their names:

.....

Part 2: Severely Mentally Impaired Person(s) Details

Applicant's name.....

National Insurance Number Date of birth.....

Property address

.....Postcode.....

Which category in the '**Qualification**' box
does the property fall into?

1

☐

2

☐

3

☐

4

☐

Please ✓ relevant box

Name and address of person assisting you (if applicable).....

.....Telephone No.....

Part 3: State Benefits Received (please tick all that apply)

A person may only be exempt or disregarded on the grounds of being SMI if they are entitled to one of the following benefits:

Please provide evidence to entitlement to the benefit, such as a copy of the award letter or payment document. Please tick ('✓') the relevant box(es)

☐

Attendance Allowance

☐

Adult Disability Payment

(Standard of enhanced rate daily living component)*

☐

Armed Forces Independence
Payment

☐

Constant Attendance Allowance paid with a
War Pension

☐

Child Disability Payment
(middle or higher care component)*

☐

Disability Living Allowance
(middle or higher care component)

☐

Employment and Support
Allowance

☐

Increase in Disablement Pension
(due to constant care being needed)

☐

Incapacity Benefit
(Short or Long term)

☐

Income Support
(which includes a disability premium)

☐

Personal Independence Payment
(daily living component)

☐

Universal Credit (in circumstances where a person has
limited capability for work and/or work related activity)

☐

Severe Disablement Allowance

☐

Working Tax Credits that includes
a disability element

☐

Unemployability Supplement or
Allowance paid with a War Pension

Or short-term assistance paid in lieu of Child Disability
Payment/Adult Disability Payment

Part 4: Doctor's Certificate

A person is regarded as severely mentally impaired if they have a severe impairment of intelligence and social functioning (however caused) which appears to be permanent. (*Local Government Finance Act 1992, Schedule 1. Paragraph 2.*)

I can confirm that the Person named in Part 1 is SMI as defined above
(Please tick '✓' appropriate box)

Yes

No

☐☐

A Council Tax discount/exemption may be backdated to the point of diagnosis. For the purposes of this form, please enter the first point at which you consider your patient to be SMI

Date of Diagnosis

Medical Practitioner's Signature:

.....

PRINT NAME.....

Date.....

Your Status (GP etc.).....

Official Stamp

Please state a contact name and telephone number should we require further information

Name Telephone.....

When complete, this form should be returned to the applicant/person assisting the applicant.

Note: GPs must not charge for the diagnosis and/or completion of this form.

British Medical Association, The National Health Service, (General Medical Services Contracts) (Scotland) Regulations 2004 (Regulation 21(1) and Schedule 3(9)).

Checklist

It will assist the Taxation Services Team to process this form if you ensure:

the application form is accompanied by evidence of applicant's entitlement to a qualifying benefit

(please '✓' the appropriate box) **YES** ☐ **NO** ☐

a Registered Medical Practitioner has completed Section 4, '**Doctor's Certificate**'

(please '✓' the appropriate box) **YES** ☐ **NO** ☐

Part 5: Declaration

I declare that the information on this application is true and correct. I authorise the council to make any necessary enquiries to check the information given on this application, including cross checking details with other council services and external organisations. I undertake to inform you of any change in circumstances as soon as it occurs. I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may be prosecuted.

Signature

Date

Print Name

Telephone

Email

Mobile

Moray Council is the data controller for this process. The information provided by you for the purposes of determining Council Tax liability will be stored by us in accordance with the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018. The information that we hold must be accurate, up to date, and kept only for as long as necessary. It is shared only where we are legally obliged to do so. You may refer to our published Council Tax Privacy Notice for more information. It can be found at <http://www.moray.gov.uk/downloads/file123143.pdf>

Mail Address **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX.**

If you require any further information about this form or about completing it, contact us
Telephone **01343 563456** Contact moray.gov.uk/ctxenquiry _Website www.moray.gov.uk