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COUNCIL TAX EXEMPTION APPLICATION - OCCUPIED PROPERTY - SMI (SUBJECT TO REVIEW)

In terms of schedules 2 and 11 of the Local Government Finance Act 1992, and the Council Tax (Exempt Dwellings) Scotland Order 1997 (as amended), a dwelling may be exempt from Council Tax (including the water and sewerage charges) where the **SOLE** occupier or **ALL** occupiers of a dwelling are 'severely mentally impaired' (SMI).

This is defined by legislation of the UK Parliament as someone who has "a severe impairment of intelligence AND social functioning (however caused) which appears to be permanent". This can include people who are severely mentally impaired as a result of:

- Degenerative brain disorder (e.g. Alzheimer's disease)
- A stroke
- Other forms of dementia
- Learning disability
- Severe or chronic mental illness

PROOF REQUIRED (In some instances additional proof may be requested):

- A registered medical practitioner must complete Section 2 of the attached form confirming the applicant's condition
- Documentary evidence confirming that the liable person is entitled to or is in receipt of one or more qualifying benefits

Council Tax Exemption/Discount:

- If you have been diagnosed as SMI by a Registered Medical Practitioner and you are living alone or only with others who are SMI, you will be exempt from paying Council Tax.
- If you have been diagnosed as SMI by a and you live with one other adult who is eligible to pay council tax, your household will receive a 25% discount.
- If you have been diagnosed as SMI by a Registered Medical Practitioner and you live with 2 or more other adults who are eligible to pay council tax there will be no discount.

Please complete the attached form, sign the declaration and return it to this office together with the supporting evidence requested and the completed Section 2 of the form.

NOTE

The Council is under an obligation to manage public funds properly. Accordingly information that you provide will be used to ensure all sums due to the Council are paid on time, e.g. by identifying persons who are non-payers of Council Tax and to improve uptake of benefits. The information may also be used to prevent and detect fraud. It is also possible that this information may be shared for the same purposes with public bodies, including neighbouring Councils or other organisations, which handle public funds.

Glasgow City Council will never telephone you asking for your bank details to refund your Council Tax
Please visit www.glasgow.gov.uk/ct to make appointments for our service.

Check your Council Tax balance and manage your online account at www.glasgow.gov.uk/ct
Log on to www.glasgow.gov.uk/privacy to find out how we will use your information

COUNCIL TAX EXEMPTION APPLICATION - OCCUPIED PROPERTY - SMI (SUBJECT TO REVIEW)

NAME OF APPLICANT

SUBJECT ADDRESS

COUNCIL TAX REFERENCE NUMBER

SECTION 1 – TO BE COMPLETED BY THE APPLICANT, REPRESENTATIVE OR AGENT

I, _____ (print name) apply for exemption from Council Tax due on the
above property with effect from ____/____/____

The qualifying benefit(s) received by the liable person is/are (Please tick)

☐

Attendance Allowance

☐

Armed Forces Independence Payment

☐

Increase in disablement pension
(due to constant attendance being
needed)

☐

The highest or middle rate of the care
component of Disability Living Allowance

☐

Working Tax Credit that includes
a Disability or Severe Disability element

☐

Unemployability Supplement or
Allowance paid with a War Pension

☐

The Daily Living component
of Personal Independence Payment

☐

Short or long Term Incapacity Benefit

☐

Constant Attendance Allowance

☐

Severe Disablement Allowance

☐

Income Support which includes a
disability premium

☐

Long Term Incapacity Benefit

☐

Employment and Support
Allowance

☐

Universal Credit which includes an
element related to limited capability for work
and work related activity

☐

The standard or enhanced rate
of the daily living component of adult
disability payment

☐

Child Disability Payment (middle,
or higher rate care component)

These benefit(s) has/have been payable since ____/____/____

I enclose evidence of the above e.g. a letter from the Department for Work and Pensions confirming entitlement to the benefit(s).

The number of adults (including the liable person) usually resident in the property is _____

Payment of Council Tax should not be withheld pending the result of any Exemption/Discount application.

DECLARATION

I confirm that the information on this form is correct and authorise Glasgow City Council to check the details. If the property no longer meets the exemption requirements, I will notify The Council within 21 days. I understand that failure to do so is an offence, which may make me liable for a fine of £50 and £200 for each subsequent offence.

Signed _____

Date ____/____/____

Print Name Here _____

Relationship to applicant _____

Please supply daytime telephone number _____

COUNCIL TAX EXEMPTION APPLICATION - SMI

NAME OF LIABLE PERSON _____

SUBJECT ADDRESS _____

SECTION 2 – TO BE COMPLETED BY A REGISTERED MEDICAL PRACTITIONER

I confirm that, in my opinion, the above named applicant suffers from a permanent severe impairment of intelligence and social functioning and this has existed since ____/____/____

<p>Medical Practice Stamp</p>

Doctor's Signature _____

Print Name _____

Date ____/____/____

Telephone Number _____

Note: This section must be submitted alongside Section 1 of the application.