Who to send it to

The Council Tax section of the council that sends the bill: the district, borough, city or unitary council, not the county council. The address and phone number are on the bill. Many councils have their own form for this discount; ask for it, or send this letter with the doctor's certificate.

The letter

Replace everything in [square brackets], keep a copy, and note the date you sent it.

[Your name]
[Your address]
[Your phone number]
[Your email address]

[Date]

Council Tax Section
[Council name]
[Address from the Council Tax bill]

Dear Sir or Madam,

Application for a Council Tax disregard (severe mental impairment). Account number: [number]. Property: [address]

I am writing on behalf of [full name], who lives at the above address [and is the bill payer / with (name), who is the bill payer]. [Name] has [dementia / Alzheimer's disease / other condition], and I believe [he/she] should be disregarded for Council Tax as a severely mentally impaired person under Schedule 1, paragraph 2 of the Local Government Finance Act 1992.

Medical certificate: [Dr (name)] has confirmed the impairment, and [his/her] [completed form / certificate / letter] is enclosed.

Qualifying benefit: [name] has been entitled to [Attendance Allowance / the daily living component of PIP / the middle or highest care component of Disability Living Allowance] since [date]. A copy of the award letter is enclosed.

Household: [Name] lives [alone / with (name), who is not disregarded / with (name), a carer who lives with (him/her) and provides at least 35 hours of care a week / only with other

people who are also severely mentally impaired].

Please:

1. apply the [exemption / 50% discount / 25% discount] to this account;
2. backdate it to [date], the date from which both conditions were met; and
3. send a revised bill [and refund any overpayment to (bank details or address)].

If you decide that [name] does not qualify, please explain why in writing.

Yours faithfully,

[Your signature]
[Your name]
[Your relationship to the person]
[I act under a registered Lasting Power of Attorney, a copy of which is enclosed.]

Tips

- Claim the qualifying benefit first if the person does not get one yet. The disregard cannot start before they are entitled to it, so claim Attendance Allowance promptly.
- Ask the GP or consultant to complete the council's form or write a short letter. Some GP practices charge for this.
- Ask for backdating to the date both conditions were first met, and send copies, never originals, of the award letter and certificate.
- If a paid live-in carer is going to stay with someone who is currently exempt, tell the council first and ask for its decision in writing, because a carer who becomes resident may change an exemption into a discount.
- Keep paying the current bill until the revised one arrives. If you hear nothing within a month, phone and ask.
- If you disagree with the decision, write to the council explaining why. If it does not change its mind, or does not reply within two months, appeal free to the Valuation Tribunal: within two months of the council's decision, or within four months of your first letter if it has not replied.

The law behind it

Local Government Finance Act 1992, Schedule 1, paragraph 2: a person is disregarded for Council Tax if they are severely mentally impaired (a severe impairment of intelligence and social functioning, however caused, which appears to be permanent), a registered medical practitioner certifies this, and they meet the prescribed conditions. The Council Tax (Discount Disregards) Order 1992, article 3: the conditions are entitlement to a qualifying benefit, including Attendance Allowance, the standard or enhanced daily living component of PIP, and the middle or highest care component of Disability Living Allowance. Section 11 of the 1992 Act: a 25% discount where only one resident is counted, and 50% where every resident is disregarded. The Council Tax (Exempt Dwellings) Order 1992, article 3, Class U: a home lived in only by severely mentally impaired people (or with certain others, such as students) is exempt. Section 16 of the 1992 Act: if you disagree with the council's decision, write to it first, then you can appeal free to the Valuation Tribunal.

Read more in our guide: Council Tax discounts for dementia, disability and carers.

Other letters

- Asking the council for a care needs assessment
- Asking the council for a carer's assessment
- Asking for the written financial assessment and a disability-related expenditure review
- Asking for a review or reassessment of care and support
- Asking for an NHS Continuing Healthcare Checklist