

Exemption from Council Tax

So that consideration may be given to the claim made for an exemption from Council Tax. You should complete the following application forms as soon as possible.

Application form A (see [page 4](#))

The applicant or their representative must complete it.

Application form B (see [page 6](#) and [page 7](#))

A registered medical practitioner must complete it, and you must take this to your medical practice for completion.

Where to send the forms

Send both completed forms and proof of your qualifying benefit to:

By post:

North Norfolk District Council
Council Offices
Holt Road
Cromer
Norfolk
NR27 9EN

Or

By email:

ctax@north-norfolk.gov.uk

Conditions

All the conditions need to be fulfilled for a person to be disregarded on the grounds of mental impairment, and they are as follows:

For the application, a person is severely mentally impaired if they have a severe impairment of intelligence and social functioning – however, caused – which appears to be permanent.

1. They are severely mentally impaired.

2. They satisfy at least one of several benefit conditions (see part III of the enclosed form).
3. They are stated to have been, or likely to be, severely mentally impaired through a certificate issued by a registered medical practitioner.

Guidance notes

The doctor should return the form to the applicant or their representative as quickly as possible. The doctor may retain a copy.

Medical certificate

The exemption does not flow from any specific medical diagnosis. The criterion will be, in all cases, whether, in the doctor's clinical judgement, the applicant is severely mentally impaired. The applicant's social functioning and intelligence are severely impaired because of arrested or incomplete development of the mind, mental illness or dementia, whether resulting from brain injury or other causes, and the impairment appears permanent.

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

Fees

The General Medical Services Committee of the BMA has agreed that, for the purposes of the Act, medical certificates should be issued **without charge**.

North Norfolk District Council will not be responsible for any charges or fees that may apply through obtaining a completed medical certificate. Any dispute for fees charged for this service must be addressed directly to the medical practice that completed the certificate.

Returning the form

The form must be returned to the applicant or their representative even if the doctor cannot sign it. In this event, they may nominate another doctor who knows the applicant.

Appeals

If the Revenues Manager does not grant an exemption to the applicant, there is a right of appeal against such a decision.

If you disagree with the decision, you can submit an appeal to the [Valuation Tribunal](#).

You can also contact us in writing or by email at ctax@north-norfolk.gov.uk to discuss your objections. However, this should not replace you submitting an appeal to the Valuation Tribunal.

You must appeal to North Norfolk District Council **within two months** from the date of the original decision, stating your reasons as to why you feel this decision is incorrect.

If the council does not reply within two months, you can still appeal to the Valuation Tribunal. In this case, you must appeal within four months of contacting the council about your grievance.

If your case is accepted, you will be expected to attend an appeal hearing to present your case to the Valuation Tribunal, which will make the final decision.

The appeal process with the Valuation Tribunal is currently taking about **nine months**, from submission of an appeal form to the final decision.

You can formally appeal to the Valuation Tribunal at:

By email:

appeals@valuationtribunal.gov.uk

By phone:

0303 445 8100

How we process your data

View our [Data Protection policy](#) for information on how the Council holds and processes your data and how to contact the Data Protection Officer at the council.

Application form A: to be completed by the applicant or representative

Application for discount or disregard from Council Tax: Severe mental impairment

Council Tax account number:	
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On behalf of the applicant, please complete parts 1 and 2 and return the form as soon as possible, together with any appropriate evidence of entitlement to benefits

Part 1: Claimant's details

Applicant's name:						
Applicant's address:						
Date of birth:	Day		Month		Year	

Part 2: Entitlement to Qualifying Benefit

Please tick the appropriate boxes	
I DECLARE that the applicant is entitled to:	
<input type="checkbox"/>	An incapacity benefit / employment support allowance under section 30(a) of the Social Security (Contributions and Benefits) Act 1992.
<input type="checkbox"/>	An attendance allowance under section 64 of that Act.
<input type="checkbox"/>	A severe disablement allowance under section 68 of that Act.
<input type="checkbox"/>	The care component of disability living allowance under section 71 of that Act, payable at the highest rate under section 72 (4) (a) or the middle rate under section 72 (4) (b) of that Act.

<input type="checkbox"/>	The standard or enhanced rate of the daily living component of personal independence payment under section 78(3) of the Welfare Reform Act 2012.
<input type="checkbox"/>	An increase of his or her disablement pension under section 104 of that Act (increase where constant attendance is needed)
<input type="checkbox"/>	A disability working allowance under section 129 of that Act, for which the qualifying benefit is one falling within subsection (2) (a) (i) or (ii) of that section or is a corresponding Northern Ireland benefit.
<input type="checkbox"/>	An unemployability supplement under part 1 of schedule 7 to that Act
<input type="checkbox"/>	A constant attendance allowance under: <ul style="list-style-type: none"> • Article 18(1) of the Personal Injuries (Civilians) Scheme 1983 • Article 18(1) of the Naval, Military & Air Forces etc. (Disablement & Death) Service Pensions Order 1983(Including that provision as applied, whether with or without modifications, by any other instruments).
<input type="checkbox"/>	Income Support where the applicable amount includes a disability premium in respect of which the additional condition in paragraph 12 (1) (b) of Schedule 2 to the Income Support (General) Regulations 1987 is satisfied.
<input type="checkbox"/>	Incapacity benefit under section 40 and 41 of the Social Security (Contributions and Benefits) Act 1992 (d)
<input type="checkbox"/>	The requirements of this are: <ul style="list-style-type: none"> • That the person in question has reached pensionable age as defined for the purposes of Parts I to V of the Social Security (Contributions and Benefits) Act 1992, and that had he not reached pensionable age he would have been entitled to one of the benefits listed above.
I enclose evidence of the above entitlements, such as a letter of entitlement.	
Signature of applicant or person acting on behalf of the applicant	Date
Daytime telephone number	
Mobile telephone number	
Email	

Application form B: to be completed by a registered medical practitioner

Council Tax application for a severely mentally impaired discount or exemption

Customer name:	
Council tax account number:	
Address:	

The above-named person or their representative is applying for a Council Tax discount or exemption based on a severe mental impairment.

North Norfolk District Council has a duty to assess each applicant's eligibility based on criteria laid out in Schedule 1 of the Local Government Finance Act 1992, part of which includes obtaining certification from a medical practitioner.

In your capacity as a registered medical practitioner, please could you complete the following application form confirming that, in your opinion, the above-named person is severely mentally impaired and return this form to the applicant or their representative.

Doctor's Certificate

Council Tax: Severe mental impairment

Reference:			
Medical practitioner's name:			
Medical practitioner's address:			
I certify that in my opinion, the applicant, being:			
Applicant's name:			
Applicant's address:			
Please tick the appropriate box:			
<input type="checkbox"/>	is	*effective from:	
<input type="checkbox"/>	is not		
Suffering from a severe mental impairment for the purposes of the Local Government Finance Act 1992			
Medical Practitioner's signature:		Medical Practitioner's Practice stamp:	
Date:			
* When entering the effective date, please give the date from which, in your opinion, the condition became severe.			