

Council Tax Exemption/Reduction: Severely Mentally Impaired

Severely Mentally Impaired (SMI) is a category of Council Tax Exemption/Reduction. It is available to individuals who are severely mentally impaired and are unable to manage their own affairs. The exemption/reduction is available to individuals who are severely mentally impaired and are unable to manage their own affairs. The exemption/reduction is available to individuals who are severely mentally impaired and are unable to manage their own affairs.

PART D: Applicant's declaration

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