



South Staffordshire Council

# In Sympathy



## The council tax payer has died – What to do in the event of a death

We understand the difficulties relatives and representatives' experience and the arrangements that need to be made when someone has died.

It is understandable that notifying the council tax office when someone has died will take second place to the many other arrangements that have to be made.

However, as soon as possible, a relative, friend or solicitor of the deceased should inform the council tax office about the death of an occupant of a property.

You can tell us by e-mail at [taxation@sstaffs.gov.uk](mailto:taxation@sstaffs.gov.uk) telephone us on **01902 696664**, or in writing.

## What information do we need when someone dies?

You need to let us know:

- The name of the deceased persons and the date they died.
- The address where they lived.
- The names of the remaining occupants (over 18 years old).

If the deceased was a council tax payer we will need the following information:

- The names and addresses of any executors to the will of the deceased person.
- The name and address of an appointed solicitor if you wish the council to deal direct with a solicitor.

## Was the home rented?

If the person who died rented their home, tell us when the tenancy or lease is ended, and the name and address of the landlord. You will also need to contact the landlord straightaway if you wish to end the tenancy.

## Was the deceased person a landlord or owner of an empty property?

If the person who died rented out their property, or owned an empty property, let us know so we can keep our records up-to-date. Also, please let us know when the property changes hands to the next of kin or a new owner.

## What if I am unable to provide all of this information?

There is no need to worry. If you are providing this information only a short time after a person's death you may only be in a position to give their name and address. Further information can always be provided once it is known.

## How will Council Tax be affected by the death of an adult occupant?

When a property had been occupied by a single person, who either owned or rented the property, and that person dies, the property is exempt from council tax payment for as long as it remains unoccupied, and until probate is granted.

Following a grant of probate, a further six months exemption is possible as long as the property remains unoccupied and has not been sold or transferred to someone else.

It is important that the executor(s) keep the council tax office informed of:

- The date probate is granted.
- The date when furniture is removed from the property, whether this is before, or after probate has been granted.
- Details of the transfer or sale of the property or the end date of the tenancy.
- When the estate is settled.



During this time the Council may contact the executors periodically to review entitlement to the exemption.

**Six months from the date probate is granted the full council tax will be due to be paid by the executors of the estate.**

Depending on how many people still live at the deceased person's property there may be a discount or exemption that can be claimed. The main reductions are: -

- If there is only one adult occupier left at the property a 25% discount can be claimed.
- If the property is unoccupied and was rented by the deceased, it will normally be exempt from charges until the keys are returned to the owner. This is when the tenancy is considered to end.
- If the property was owned by the deceased and is unoccupied, while it hasn't been sold or transferred, it will be exempt from charges until probate is granted and for up to six months after that date if it remains unoccupied.
- If the property remains unoccupied and unfurnished, six months after probate is granted, the full rate of council tax becomes payable from the deceased's estate. If furniture is removed after this time 100% discount can be applied for one month from the date the furniture was removed.

An additional amount of council tax (a 'premium') is to be paid when a property has been unoccupied and unfurnished for a continuous period of two years. From 1st April 2020 there will be a 100% premium added to the council tax, meaning that the owners of properties which have been unoccupied and unfurnished for a continuous period of two years, have to pay the whole council tax bill, plus an extra 100%.

We regularly inspect unoccupied properties, and you can help us keep our records up to date by informing us whenever a change occurs.

## Circumstances in which no exemption applies

No exemption applies in the following circumstances:

- If the deceased jointly owned the property with someone else - the surviving joint owner(s) will be liable for the Council Tax from the date of death;
- If the deceased was neither the tenant nor the owner of the property (for example, they lived in a property owned by a son or daughter) - the owner will be liable from the date of death.
- In the case of a resident with no tenancy agreement liability passes to the owner of the property from the date of death.

In addition, the exemption cannot be granted if the property has been occupied after the date of death for more than six weeks.

## Council Tax Reduction Scheme

If you have been claiming CTRS as a couple, it may mean that you will need to make a claim in your own right. Please call customer services on **01902 696668** where an Officer will help you in your application.

The claim process has been made as simple as possible and on most occasions can be completed online without the need to visit the council offices in person.

If you have not previously claimed as a couple, you may wish to consider applying based on your current circumstances. If you have any doubt as to whether you may qualify please contact customer services on **01902 696668** where an officer can advise you and explain the application process.

## Council Tax Liability for Executors

Executors are the people appointed in the will to deal with the estate of a person who has died.

When probate is granted a document is issued to the executor providing them with the authority to deal with the estate.

If, after probate is granted ownership of a property is transferred to a beneficiary of the will, **any liability for council tax passes to the beneficiary**. A new account will be set up in the beneficiaries' name.

If for any reason after probate has been granted the property remains under the control of the estate for more than six months, a full council tax charge is due. The executor is responsible for making payment of the council tax.

The executor is not personally liable for council tax charges, and payment should be made from the deceased estate.

If the executor cannot make payment for any reason they should contact the council immediately. You can contact us by e-mail at [taxation@sstaffs.gov.uk](mailto:taxation@sstaffs.gov.uk) telephone us on **01902 696664**, or in writing.