

APPLICATION FOR discounts/exemptions

FROM COUNCIL TAX WHERE SOMEONE HAS DIED

1 Your name: _____ 2 Council Tax ref (if known) _____

3 Your address: _____

4 Address of property concerned (if different from '3'): _____

5 Name of deceased: _____ 6 Date of death: _____

7 Is a copy of the death certificate enclosed with this application? YES NO

8 Name and address of Executor or Administrator: _____
Postcode: _____ Telephone: _____

9 Name(s) of any remaining resident(s): _____

10 Was the deceased (a) the freeholder YES NO (b) leaseholder or tenant YES NO (c) licensee? YES NO

11 If rented: (a) Name and address of landlord: _____
_____ (b) Date tenancy ends or date surrender accepted: _____

12 If owned - has the property been sold or is it to be sold within the next 2 months? YES NO If YES, move on to 13.

13 (a) Completion date: _____ (b) Name(s) of purchaser(s) _____

(c) Previous Address: _____

(d) Name and address of purchaser's solicitor: _____

14 Has the furniture been removed? YES NO If yes, date it was removed: _____

15 Has probate been granted? YES NO If yes, date it granted: _____

Additional information and declaration

- I confirm that the information given is correct to the best of my knowledge.
- I understand that the Council may make enquiries to verify the information given.
- I understand that I must notify the Council immediately of any changes to circumstances.

Signed: _____ date: _____

Could you let us have your daytime telephone number in case we need to contact you? _____

(Data Protection - The Council acknowledges its obligations under the 1984 Act. Information may sometimes be passed to other local bodies.)



COUNCIL TAX discounts & exemptions

HOW COUNCIL TAX IS AFFECTED WHEN SOMEONE DIES



There are some categories of people who are not counted when working out the Council Tax to be paid. In some cases a property or person is exempt from paying any Council Tax. This guide is intended to explain how Council Tax is affected when someone dies.

When a Council Tax payer has died, whether any Council Tax is payable from the date of death depends on whether anyone else continues to live at the property.

If the property continues to be occupied by someone else...

If the property remains occupied by someone else - e.g. a widow or widower, they become liable to pay the Council Tax. If that person lives alone, they will be able to claim a 25% discount on their bill.

There may be other allowances from their Council Tax to which they are entitled, e.g. if someone cares for them or if they are disabled.

There is also a Council Tax Benefit scheme for people on a low income.

If someone who lived with the Council Tax payer has died...

If the Council Taxpayer is now the only adult resident or if all but one of the remaining persons resident can be 'disregarded' (i.e. persons who are not counted when calculating the amount of the Council Tax bill), a 25% discount is allowable.

If you are the Council Taxpayer and receiving Council Tax Benefit, you will need to let the Council's Benefit office know if someone in your house has died.

If the property is unoccupied...

If the former Council Tax payer has died the property will be exempt if:

- the property has remained unoccupied since the date of death (it can still contain furniture); and
 - Probate has not been granted or letters of administration have not been made or were granted or made less than six months ago; and
 - the taxpayer was either the freeholder or leaseholder
- or
- the taxpayer was a tenant and the executor or administrator of the estate is liable to pay rent or a licence fee.

Exemption applies both to properties that were occupied at the date of death and to properties that were already unoccupied providing that the deceased was the only liable person.

Exemption ends:

- when the property becomes occupied by someone else,
- or
- on disposal of the property by the personal representative, either to a beneficiary or by selling the property
- or
- if the landlord accepts a surrender of the tenancy
- or
- six months after the grant of probate or letters of administration (if the property has not already been disposed of).

Where a property which is jointly owned is already unoccupied, the death of one of the joint owners will not make it exempt.



Queries...

If you have any queries or want further information, please telephone the Council Tax Office on 01730 266551 or e-mail us at revenues@easthants.gov.uk

Completing the application...

If you need more room, write the question number and your answer on a separate sheet of paper and securely fix it to the form.

Send the completed application to
East Hampshire District Council
The Council Tax Office
Penns Place, Petersfield
Hampshire. GU31 4EX



Your comments...

A large empty rectangular box with a dashed border, intended for users to provide comments.