

**Council Tax
Exempt Dwellings**

CLASS F EXEMPTION

NAME:

ADDRESS:

COUNCIL TAX PROPERTY EXEMPTION FORM (DWELLING LEFT EMPTY BY DECEASED PERSONS)

IN RESPECT OF:

This form will help the Council determine whether this property should be exempt from Council Tax. It will also assist the Council in determining from when, or up to, which date the exemption should apply.

This exemption applies to any dwelling which has been left unoccupied by the liable person who has died. The exemption will apply for up to six months after the grant of probate or letters of administration have been made provided the dwelling remains unoccupied. This exemption also applies to rented properties from 1 April 1994. After six months a charge of 100% is payable on the property. Additional notes are provided below.

Name of the deceased person and date of death _____

Is the dwelling currently unoccupied? YES / NO

If NO, who is the occupier? _____

(If NO, then this exemption does not apply)

Has probate/letters of administration been granted? YES / NO

If YES, please provide date of granting:- DATE _____

Please provide name and address of the personal representative/executors:-

DECLARATION

I understand that the Council may wish to check the information I have given. I will tell the Council immediately about changes in the status of the property. I understand that under the Local Government Finance Act 1992, anyone giving false information could be prosecuted or face imposition of penalties. As far as I know the information I have given is true and accurate.

SIGNED _____ **DATED** _____

NB. This information may be used by the Council for other relevant purposes.

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ADDITIONAL NOTES

Where there are other residents in a property owned or rented by a deceased person, there is no exemption and liability passes to another resident. A person who was joint and severally liable may become solely liable. Where a property which is owned jointly is already unoccupied, for example a second home, the death of one of the owners (eg. a spouse) does not give rise to an exemption.

Were it not for this exemption, liability for an unoccupied dwelling forming part of the estate of a deceased person would fall on that person's personal representatives (persons who can legally administer property owned by a deceased person who may be 'executors' if appointed under a valid will or 'administrators' in other situations. In the case of executors, who are said to prove the will to be genuine, this is the grant of probate and in the case of administrators, this is the grant of letters of administration.

This exemption will terminate if:

- (a) the dwelling becomes occupied by another person (for more than 6 weeks).
- (b) on disposal of the property by the personal representative of the deceased, whether to a beneficiary or upon sale.
- (c) by re-letting of a rented property so that the personal representative of the deceased is no longer liable to pay the rent (or licence fee).
- (d) where the property or tenancy has not been disposed of six months after the date of the grant of probate or letters of administration.

It is possible to treat a dwelling as being exempt under Class C once a Class F exemption has been terminated. An unoccupied property may attract a Class F exemption regardless of whether or not it contains furniture, and the Class C exemption may arise from the date furniture is removed.