

Who is liable for Council Tax?

Where the property is occupied, the resident with the highest legal interest is usually liable.

Where the property is empty, liability usually falls to the owner, leaseholder or tenant, whichever is applicable.

However, where the liability would fall to the person who has passed away, an Executor or Personal Representative is usually appointed to deal with their affairs.

The Executor or Personal Representative is responsible for ensuring that any payment of Council Tax is met from the Estate of the Deceased.

Although responsible, the Executor or Personal Representative is not personally liable

It is the responsibility of the Executor or Personal Representative to ensure that the Revenues and Benefits Service is kept informed of all changes to the property.

Charging Orders

Where necessary, the Local Authority may apply a Charging Order against the property to enforce payment from the Estate.

Council Tax Reduction & Housing Benefit

Where Council Tax Reductions and/or Housing Benefit is being paid, it will be necessary for the Revenues and Benefits Service to be informed of the change in circumstances.

If Reduction/Benefit has not been paid, it may now be necessary for a claim to be made.

Further advice can be obtained by visiting or calling the Revenues and Benefits Service.

How to Contact Us

Council Tax Enquiries:

0845 351 0015

Council Tax Reduction/Benefit Enquiries:

0845 351 0020

Personal Visit:

Council House, Oldbury

104-5 King's Square, High Street,
West Bromwich

In Writing:

Sandwell MBC, PO Box 239, Sale,
M33 6GU

Email:

counciltax_billing@sandwell.gov.uk

Sandwell Bereavement Services

For general advice on bereavement and assistance with notifying other council departments:

0121 569 2480

Council Tax
WHEN SOMEONE DIES
A brief guide to help you



Council Tax

This leaflet includes some information regarding discounts and exemptions that may be awarded following the death of an adult occupant of a property.

Many arrangements have to be made when someone dies however, the Revenues and Benefits Service should be informed as soon as possible in order for the necessary changes to be made. This will reduce the possibility of unnecessary charges and costs being incurred.

What information does the Council

- A copy of the Death Certificate. (If an original certificate is supplied, this will be returned).
- The name of the deceased person and their usual address.
- Name, address and contact details of the person dealing with their affairs and Solicitors details if applicable.
- Details of any hospital or nursing homes the person stayed at, and the dates they were away from the property.
- The current situation at the property (is it occupied, etc.)

If the property has been left empty

If the property was occupied by one adult, who has now died, the property may be exempt from Council Tax payment until probate is granted, or responsibility for the property is taken over by someone else.

Once probate is granted, as long as the property is still owned, leased or the tenancy is still held, by the person who has passed away, a further exemption may apply for a maximum period of 6 months.

An exemption will *not* apply where the property is returned to a Landlord; the property is jointly owned by another party (including Tenants in Common); someone moves into the property; or the property is transferred, sold or assented to someone else.

It is important that the Revenues and Benefits Service is kept informed whenever furniture is removed from, or added to the property. This information may change the amount of Council Tax payable.

Long Term Empty Properties

From 1st April 2013 an additional premium of 50% will be charged on properties that are empty and unfurnished for two years or more. Please note that this additional premium may follow the award of a Council Tax exemption on properties left empty following the death of the liable person.

If ownership of the property changes

When the property is sold or legally transferred to someone else (due to probate or sale, etc.) the new owner becomes responsible for Council Tax.

It is therefore important that the Revenues and Benefits Service is informed immediately of the date of transfer, completion or assent, and the name of the new legal owner(s).

If the property is occupied

Where the property is occupied by someone who shared the same legal interest in the property with deceased person, (a joint owner, tenant, or spouse/partner etc.) there should be no need for a new Council Tax account to be created.

If the property is now occupied by a relative, or someone that did not share the same legal interest in the property as the person who has died, a new Council Tax account will be required.

If a new occupier moves into the property, a new account will be created.

The Revenues and Benefits Service must be kept informed of any changes to the residents of the property in order to ensure that the correct amount of Council Tax is charged.

Reductions to Council Tax

If the property is now occupied by only one adult (aged 18 or over), a 25% discount can be applied for. Similarly, if there is more than one adult occupier, but other members of the household qualify to be disregarded (e.g. Full-time Students), it may also result in a discount being awarded.

If the property has been adapted for use by a disabled resident, a reduction may apply.

A full list of reduction criteria is available from the Revenues and Benefits Service.