



**NORTH AYRSHIRE  
COUNCIL**

## **Explanatory Leaflet for Exemption for the Estate of a Deceased Person**

An unoccupied property, whether furnished or unfurnished may be exempt from Council Tax and Water Service charges where it is empty due to the death of the sole resident. Exemption can be awarded for an unlimited period after the date of death. Where a Grant of Confirmation is to be obtained exemption will be granted for a maximum period of six months from the date of Confirmation. Thereafter, a discount of 10% will apply. The discount will apply until the property transfers to a new owner or tenant.

However, if the title of the property is already held by another party exemption will only be awarded under this category for the period after the date of death to clear the property if a tenancy agreement was in place. If the property was tenanted with no tenancy agreement (e.g. a property is owned by a son / daughter and is tenanted by their mother or father) the Council Tax will be the responsibility of the registered owner of the property from the date of death.

A Grant of Confirmation is the legal title to allow the executors or appointed executors to uplift an estate and distribute it. A formal application is made to the Sheriff Court in order to allow Confirmation to be granted. Your solicitor will be able to provide you with the Date of Confirmation if obtained. However, a Grant of Confirmation is not always required for an estate.

To apply for an exemption the executor or person administering the affairs of the deceased person should complete the application, sign the declaration and return it to the address shown at the bottom of the page. The application should provide details of the executor or solicitor handling the affairs, the expected date of the Grant of Confirmation (if one is required) and details of any new owner. A copy of the Grant of Confirmation should be forwarded once obtained or date provided.

We will work out how much council tax is due at the date of death, deduct any payments made and refund any overpaid sums to the estate of the deceased person. The estate remains liable for any outstanding sums due to the Council.

If the estate/executor qualifies for an exemption we will send a replacement Council Tax bill showing the reduced sum due. If the claim is unsuccessful or we require further information we will telephone or write to you.

### **Review of the Exemption**

The exemption will continue for the specified period providing the qualifying criteria are being met. However, North Ayrshire Council will conduct a review of the circumstances regularly by contacting the executor of the estate or the solicitor dealing with the estate. If at any time you believe the exemption no longer applies then you must contact the Council immediately.

**Do you need Help with this Form?**

If you have any questions regarding this application please telephone **0845 603 0592** from 08.30am to 05.30pm Monday to Friday or visit the enquiry desk on the ground floor, Cunninghame House, Irvine from 09.00am to 04.45pm Monday and Tuesday, 10.15am to 4.45pm on Wednesday, 09.00am to 4.45pm on Thursday and 09.00am to 04.30pm on Friday. You can also contact the Council via our "Contact Us" facility on the Council's website.

**What do you think?**

We value the opinions of our customers. This form has been designed to be in plain, jargon free language however, if you find any of the sections difficult to understand or complete please let us know by completing the suggestion box at the end of the form.

Council Tax Reference No.	
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> **Please supply the following telephone numbers in case we need to contact you regarding this application.**

Daytime Telephone No.	
Evening Telephone No.	
Email Address.	

> **Section 1 : To be completed by the Executor or Administrator or the estate.**

What is the full name of deceased person?	
Was the above person the owner of the property?	(Please tick) YES <input type="checkbox"/> NO <input type="checkbox"/> (See below)
If you answered No to the above please provide the Name and Address of the property owner	
What was the date of death?	
What is the full postal address including postcode of the property?	
What is the full name and address of the appointed executor / administrator?	
What is the full name and address of the solicitors (if any) who are dealing with the estate?	

> **Section 2 : To be completed when no grant of confirmation has been obtained or is yet to be obtained**

Where Council Tax liability is due solely by the estate of a deceased person and a Grant of Confirmation **HAS NOT** been obtained exemption will be granted on the property for an unlimited period until the property is sold, title is transferred or occupied.

Will a Grant of Confirmation be obtained in this matter?

YES  (please tick)

If yes, please provide expected date

Date :

NO

> **Section 3 : To be completed when grant of confirmation has been obtained**

Where Council Tax liability is due solely by the estate of a deceased person and Grant of Confirmation to the estate **HAS** been obtained an exemption up to a maximum of six months will be granted from the date it was awarded. A discount of 10% will then be awarded thereafter until the ownership or tenancy of the dwelling changes.

What date was the Grant of Confirmation obtained?

> **Section 4 : To be completed by the Executor or Administrator or the estate**

Has the title or tenancy of the dwelling been transferred?

YES

(please tick)

NO

If YES, please provide Name and Address of new owner/tenant

Date Transferred

**Section 5 : Documentary Evidence**

This application should be supported by a copy of the Grant of Confirmation if one will be obtained. A copy should be forwarded to the office when available. If you are awaiting Grant of Confirmation to be obtained do not delay the return of this form in the meantime.

If a Grant of Confirmation will not be obtained please tick the box.

**Please ensure that you quote your reference number and your name and address on the back of any correspondence you send as documentary evidence.**

**Declaration**

I declare that the information I have given in this form is correct and complete and I agree to notify you immediately of any changes that might affect my council tax.

I understand that the deliberate provision of false information in order to achieve financial gain is a Criminal Offence and you may check the information with other sources as allowed by the law.

I understand that any information I have provided will be used in the administration of my council tax account. You may give information to other parties if the law allows this.

Signature of executor / administrator	
Date	

**What do you think?**

Was the form easy to complete?	Yes <input type="checkbox"/> No <input type="checkbox"/> If you answered No please give details:
Was the form easy to understand?	Yes <input type="checkbox"/> No <input type="checkbox"/> If you answered No please give details:
Was there any information not included on the form which you would like to see included?	
Do you have any suggestions on how the form could be improved?	