

## Properties left empty by a deceased occupier

Please see below details of liability and where exemption may apply whilst the property remains empty:

- **Where the property was solely owned by the deceased and remains part of the estate**, liability for council tax will remain with the estate after the maximum exemption has been awarded until the property is sold or the title deeds are transferred.
- **If the property has been willed to an individual/s**, exemption will be awarded for the maximum period of six months from the date of Grant of Confirmation after which the council tax liability will be transferred to the individual and a new bill will be issued.
- **If the deceased person was resident in a property which was owned by a family member or friend** and a tenancy agreement was in place then exemption will be awarded for a period of four weeks to allow time for the property to be cleared. Liability for council tax will then transfer to the owner. If no tenancy agreement is in place liability for council tax will transfer to the owner of the property from the date the resident passed away.

If the property remains unoccupied when the exemption expires, a 10% discount will apply if it is still within 12 months from the last date of occupation. This will be automatically applied to the account if applicable.

**After 12 months from the last date of occupation a council tax levy will be applied and owners will pay 200% council tax charge. If the property is actively marketed for sale or rent the levy will apply 24 months after the date of last occupation. This does not apply to Scottish Water charges for water and wastewater.**