**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 further six months from the date of Confirmation.

A Grant of Confirmation is the legal document 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 and also give you advice on this as in some cases a Grant of Confirmation is not required for an estate.

Please see below for details of liability and where exemption may apply -

* **Where the property was solely owned by the deceased and remains part of the estate** the estate will remain liable for the Council Tax after the period of six months exemption from the date of Confirmation has ended.
* **If the property has been willed to an individual/s** they will be responsible for the Council Tax after the period of six months exemption from the Date of Confirmation has ended. A new bill will then be issued detailing their liability.
* **If the deceased person was resident in a property which was owned by a family member or friend** exemption will only be awarded under this category for the period after the date of death if a tenancy agreement was in place, this is to allow time for the property to be cleared. If the deceased person lived in the property (e.g. a property is owned by a son / daughter and is lived in by their mother or father) then no exemption will apply.
* **If the deceased was resident in a property which was owned by a Trust**

The Council Tax will be the responsibility of the Trust from the date of death.

If the property remains unoccupied after exemption under category 6 has expired 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. From 1 April 2016 owners will pay 150% Council Tax for an empty property that is unoccupied for more than 12 months or up to two years if actively marketed for sale or rent; this will increase to 200% from 1 April 2017. This does not apply to Scottish Water charges for water and wastewater.

**Council Tax Levy**

The Scottish Government as part of its strategy to encourage owners to return empty properties back into use introduced The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013. The legislation allows local authorities to determine the levels of discount on long term empty properties and choose to levy an additional Council Tax charge for up to 100% on such properties.

The Council has developed an empty homes strategy to encourage owners to bring their empty properties back into use. A wide range of support is available and owners of empty property can call the Private Sector Advice Team on 01294 324644 for more details. Part of the strategy is to increase Council Tax from 1 April 2016.

**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.

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

If you have any questions regarding this application please telephone **01294 310000** visit the enquiry desk on the ground floor, Bridgegate House, Irvine .You can also contact the Council via our “Contact Us” facility on the Council’s website.

**To be completed by the Executor or Administrator or the estate.**

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| --- | --- |
| Council Tax Reference No. |  |
| Subject Address |  |

**> Please supply the following information including telephone numbers and email in case we need to contact you regarding this application.**

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| --- | --- | --- | --- |
| Daytime Telephone No. |  | | |
| Evening Telephone No. |  | | |
| Email Address. |  | | |
| Who is the owner of the property?  From what date did they become the owner?  **(This is the person named on the title deeds)** |  | | |
| What is the full name and address of the appointed executor(s) / administrator? |  | | |
| What is the full name and address of the solicitors (if any) who are dealing with the estate? |  | | |
| Who should correspondence be sent to :  If correspondence is to be sent to the solicitor dealing with the estate is the executor to be copied in? | Appointed Executor  Solicitors dealing with the estate  Yes  No | | |
| Are there any other properties within North Ayrshire which were owned by the deceased?  If yes please provide the addresses. | Yes  No | | |
| Will a Grant of Confirmation be obtained in this matter? (please tick)  YES  NO  If not please state the reason for confirmation not being obtained. | | | |
| What date was the Grant of  Confirmation obtained? | |  | |
| **Willed to individuals**  Please provide the name/s and address/es of the individual/s named in the will who are the beneficiaries of the property. | | |  |
| **Owned by a family member or friend**  Who is the person named on the title deeds?  What is their address?  What date did they become the owner? | | | \_\_\_/\_\_\_/\_\_\_\_\_\_ |
| **Owned by a Trust**  Please provide the name and address of the Trust.  What date was the Trust set up? | | | \_\_\_/\_\_\_/\_\_\_\_\_\_ |

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| --- | --- |
| Is the property furnished, if not when was the furniture removed? | YES  (please tick)  NO  \_\_\_/\_\_\_/\_\_\_\_\_\_ |

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| --- | --- | --- |
| Will the title or tenancy of the dwelling be transferred?  **If yes, please contact the office to advise of the change once known**. | YES  (please tick)  NO | |
| Will the property be marketed for sale or rent? | For Sale  For Rent  Not being marketed for sale or rent | |
| **Any Other Information** | |

#### **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.

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| **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 the 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 this Council Tax account. You may give information to other parties if the law allows this. | |
| Signature of executor(s) / administrator |  |
| Date | **\_\_\_/\_\_\_/\_\_\_\_\_\_** |