

Date Provided: 30 August 2018

## Council Tax and the Deceased

Ref: FOI / 7578

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### Information Request and Response by Lewes District Council

- a) *Your specific policy, written or adopted in relation to Council Tax, when a person has deceased.*

**This is governed by legislation here is a link to the legislation <http://www.legislation.gov.uk/ukxi/1992/613/contents/made> , there is no specific in house policy. Information can be found here in relation to deceased accounts, <https://www.lewes-eastbourne.gov.uk/council-tax/council-tax-exemptions/>**

- b) *How you handle that persons name when they have deceased and there are 2 people listed on the property one of which is still living.*

**The deceased persons name will be changed to “Exors of” followed by their name, the account will then be closed and a new account will be opened in the name of the living person. At this point the account will be looked at for a Single Person Discount (SPD), if it can be confirmed straight away 25% discount will be applied. If not a letter or email should be sent to the living liable party for confirm.**

- c) *Your specific policy in relation to non-payment of Council Tax where one of the people on the property demand has deceased leaving a widow or widower in a period of 3 or 6 months following being notified of the persons death.*

**As one of the original liable parties remains liable there is no specific policy in relation to this, the account continues to be due and the recovery process continues as normal.**

- d) *Your policy when you have been notified of probate.*

**If the property is empty and probate has been granted the account will be closed and transferred to the name/s on the probate and an exemption is applied up to 6 months or until the property is sold or lived in. (<http://www.legislation.gov.uk/ukxi/1992/558/article/3/made> - under class F legislation)**