Council Tax and the Deceased

Ref: FOI / 7578

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/uksi/1992/613/contents/made](http://www.legislation.gov.uk/uksi/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/](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/uksi/1992/558/article/3/made](http://www.legislation.gov.uk/uksi/1992/558/article/3/made) - under class F legislation)