

EXPLANATORY NOTES

Exemption Class F – Dwellings left empty by a deceased person.

Disclaimer

The following factsheet contains basic information about council tax and is for guidance only. If you require more comprehensive advice, please [contact us](#).

Do I need to tell the council when an adult occupant is deceased?

The council tax office understands that this is a difficult time when someone has passed away; however, it is important if the executor or relative/friend informs us as soon as possible. Information can be provided by the Tell Us Once Form (TUO) web form, telephone, in writing or by email.

What information does the council need?

A copy of the death certificate, ownership details, next-of-kin/executor details, tenancy (landlord) details and the address where the deceased person lived.

The deceased person lived on their own – how would the council tax at a property be affected?

An exemption is given to the dwelling until probate. Any outstanding debts prior to the death will need to be settled from the estate of the deceased.

Following a grant of probate, a further 6 months exemption may be awarded provided the dwelling remains empty and in the control of the estate/executors. After this period, the full council tax will be payable but if a dwelling remains unoccupied and unfurnished for more than 2 years from date of death, a premium charge may apply. Please see our [Empty and unoccupied properties](#) page for more details.

Should a tenant pass away in a dwelling, the landlord would become liable from the date of death. Again, it is important to obtain the next-of-kin details.

It is important for the executors to the estate of the deceased person to keep the council tax office informed of:

- the date probate is granted.
- details of any transfer or sale of the property or the end date of the tenancy.

How is the council tax affected if there were two adults living in the property?

When a dwelling was previously occupied by two adults, the council tax bill might have been in both names or in the name of only one of the occupants.

If only one person continues to occupy the property the council tax bill will be put in their name, and that person should apply for a 25% council tax discount - a Single Adult Discount.

Please go to our website for an online form or contact us for information and advice at counciltax@royalgreenwich.gov.uk.

Application Form: Council Tax Exemption Class F: Dwellings left empty by a deceased person

If the deceased person was the only name on the council tax, please provide the name(s) of the other occupants over the age of 18 who are not shown. It is important that this information is provided as they should become liable. We will require the next-of-kin to complete the online [Move In form](#).

Will executors be liable for council tax?

Executors are only liable once they become beneficiaries.

If the dwelling remains in the control of the estate after grant of probate, the executor will be responsible of any Council Tax that becomes payable.

What happens next?

Once we receive your documents, we will assess it and if successful a reduced Council Tax bill will be sent.

Appeals

If a discount is not awarded, you can appeal within 28 days of the notice of decision stating your reasons. However, you may not appeal against the amount of the discount.

PLEASE NOTE:

During the application process, Council Tax payments must be made in accordance with the bill already issued.

Class F – Dwelling left empty by a deceased person

Please read the supplementary notes before completing this form as you may need to provide supporting evidence/information that is not readily available.

DETAILS OF DECEASED PERSON

Please provide details of the deceased person who used to live in their property.

| | |
|---|--|
| Council Tax account number (if known) | |
| What was the date of death? | DD / MM / YYYY |
| Full address (in Greenwich) where deceased person lived | |
| Full name of deceased person | Full names of surviving partner/other residents over 18 years of age |
| | |
| Did the deceased leave a will? | Has probate been granted? |
| Yes <input type="checkbox"/> No <input type="checkbox"/> Please provide a copy of LETTER OF ADMINISTRATION | Yes <input type="checkbox"/> Please provide copy. No <input type="checkbox"/> Keep us informed of progress. |
| If 'Yes', please provide full details of the personal representatives of the estate | If 'Yes', please provide full details of the beneficiaries named in the will who have inherited this property |
| Name: Address: Email address: Contact number: | Name: Address: Email address: Contact number: |
| Name: Address: Email address: Contact number: | Name: Address: Email address: Contact number: |

Please provide a copy of the death certificate.

PROPERTY DETAILS

| | |
|---|--|
| Is the property empty furnished? | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| If 'No', date furniture removed | DD / MM / YYYY |
| Is the property owned/rented? | Owned <input type="checkbox"/> Rented <input type="checkbox"/> |
| OWNED Is the property for sale/sold? If sold/transferred – completion/sale of transfer Names of new owners Contact address for acting solicitor (if known) | Yes <input type="checkbox"/> No <input type="checkbox"/> DD / MM / YYYY |
| RENTED Date tenancy terminated? Contact name & address for landlord/owner | DD / MM / YYYY |
| Is the property currently occupied? | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| If occupied, please provide full contact details of all residents (over 18) use separate sheet if necessary | |
| Occupier(1): Address: Email address: Contact number: | Occupier(2): Address: Email address: Contact number: |
| Occupier(3): Address: Email address: Contact number: | Occupier(4): Address: Email address: Contact number: |

INFORMANT INFORMATION

| | | | |
|------------------------------|--|----------------|--|
| Full name | | | |
| Your address | | | |
| Relationship to the deceased | | | |
| Email address | | Contact Number | |

DECLARATION

I confirm that the information I am about to provide is correct. I understand that any reduction will only be awarded on the basis of the current circumstances and will notify Royal Borough of Greenwich of any changes within 21 days of the change happening. I understand that if I fail to report such a change, a fixed penalty may be imposed and I will have to repay any overpaid discounts or exemptions.

The Royal Borough of Greenwich has a duty to protect the public funds it administers and may use the information provided on this form within this authority for the prevention and detection of fraud. Royal Borough of Greenwich may also share this information with other bodies administering public funds which may include other councils and government departments.

I confirm that I have read, understood and agree to comply with the declaration above.

| Signature | Date |
|-----------|----------------|
| | DD / MM / YYYY |

Please return this WHOLE letter AND any supporting evidence to:

Royal Borough of Greenwich, Revenues Section, The Woolwich Centre, 35 Wellington Street, Woolwich, London SE18 6HQ or email: counciltax@royalgreenwich.gov.uk