Property unoccupied after a death

When does an exemption apply?

In certain circumstances, an exemption (class F) can be granted for a property which has been left unoccupied because the last occupier has died. The law is quite complex but as a guide, the circumstances in which exemption F may apply are as follows:

1. if the deceased was the sole owner of the property - an exemption may apply until probate/letters of administration have been granted and for up to six months afterwards (unless someone else becomes the owner);

2. if the deceased was the holder of a lease for six months or more and nobody besides his/her executor would be liable for the Council Tax - an exemption may apply until probate/letters of administration have been granted and for up to six months afterwards;

3. if the deceased was the tenant of the property (but not under a lease for six months or more) and his/her executor is liable for rent - an exemption may apply until the tenancy ends or for up to six months after probate/letters of administration have been granted, whichever is the earlier.

Circumstances in which no exemption applies

No exemption under Class F applies in the following circumstances:

a) if the deceased jointly owned the property with someone else - the surviving joint owner(s) will be liable for the Council Tax from the date of death;

b) if the deceased was neither the tenant nor the owner of the property (for example, they lived in a property owned by a son or daughter) - the owner will be liable from the date of death.

In addition, the exemption cannot be granted if the property has been occupied after the date of death for more than six weeks.