



MANCHESTER
CITY COUNCIL

Council Tax Service
Revenues and Benefits Unit

Policy Document on deceased persons

1. Purpose of document

It is essential that the Council acts in a sensitive manner in all cases where a resident dies.

This document outlines how the Council Tax Service will deal with Council Tax accounts upon notification of a death.

2. Notification of death

The Council Tax Service is made aware that a resident has died in from the following sources:

- Registrar
- Correspondence to the Service
- Telephone call to the Service
- Manchester Benefits Service
- BACS (Direct Debit report)
- Other Council departments

3. Action on receipt of notification of a death

On receiving the notification, we will amend the Council Tax bill depending on the make up of the household and the tenure of the property. These are:

- Owner Occupier
- Private Tenant
- Council Tenant (Including Registered Social Landlords)

Where possible we will aim to maintain the same account details.

3.1 Full Charge, more than two adults in residence.

We will remove the name of the deceased person from the records and ascertain the make up of the household for future billing purposes.

3.2 Full Charge, two adults in residence.

We will remove the name of the deceased from the records, issue a bill in the name of the remaining occupier and grant a 25% single person discount from the date of death without the need for the remaining person to claim the discount.

3.3 Owner Occupier – Single Charge.

We will stop any recovery action taking place, change the account into the name of “Executors of (deceased name)” and grant an exemption from Council Tax until the property is occupied or probate is granted. Following a grant of probate, if the property remains unoccupied and has not been sold or transferred to someone else, a further six months exemption may be granted.

If the property remains under the control of the estate for more than six months after the date that probate was awarded, the Executor will be responsible for making payment of any Council Tax that becomes due. The Executor is not personally liable

for Council Tax charges; payment should be made from the deceased person's estate.

Where there are assets and the Executor fails to make the necessary payment to clear any debt, we will take separate action to recover this debt through civil enforcement proceedings.

3.4 Tenant of rented property – Single Charge

We will stop the charge from the date of death, change the account into the name of "Executors of (deceased name)" and make the landlord / Council liable for Council Tax from the date the tenancy ends.

4. Housing Benefit and Council Tax Benefit

If Housing Benefit and/or Council Tax Benefit was previously paid to a couple, it will need to be reassessed based on the surviving partner's circumstances.

We will liaise with Benefits staff to ensure that the adjustment to the Benefit award is dealt with sensitively.

Where benefit was not previously applied for, the surviving partner may wish to consider this, now that their circumstances have changed. We will send out the necessary forms on request.

5. Communication

It may be necessary to write to the relatives of the deceased person to obtain information to ascertain the correct liability. We will ensure that any such letters are worded sensitively.

6. Credits

Where there is a credit remaining on the account after the adjustments have been made, we will either transfer the amount to a new account or refund to the Executor.

7. Balances where write off is considered

In certain circumstances it is not possible to collect outstanding Council Tax and the debt will be written off, commonly where there are no assets or, in rare cases, where a debtor dies intestate (without a will) or where we cannot trace who the legal executors are.

8. Policy Review

This procedure will be reviewed on an annual basis in order to ensure it remains valid, effective and relevant.