



MANCHESTER  
CITY COUNCIL

Council Tax Service  
Revenues and Benefits Unit

Policy Document on deceased persons 2021/22

## 1. Purpose of document

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

This document outlines how the Council Tax Service will deal with Council Tax accounts upon notification of the death of a person who is liable or jointly liable to pay Council Tax.

## 2. Notification of death

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

- The 'Tell us once' service
- Registrar of Births, Marriages and Deaths
- Correspondence to the Service
- Telephone call to the Service
- Information from the Manchester Benefits Service
- BACS (Direct Debit report)
- Other Council departments

The Council Tax Service can also be notified of a death via the Councils website at [www.manchester.gov.uk/counciltax](http://www.manchester.gov.uk/counciltax)

## 3. Action on receipt of notification of a death that affects Council Tax liability

On receiving the notification, we will amend the Council Tax bill depending on the tenure of the property. The tenure options are:

- Owner Occupier
- Private Tenant
- Tenant of a Registered Social Landlord

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 issue a survey form to find out the makeup of the household to determine who is liable to pay Council Tax for future billing purposes.

### 3.2. Full charge, two adults in residence.

We will remove the name of the deceased person 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 person 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 had ownership 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, the Council will take separate action to recover this debt through civil enforcement proceedings.

#### 3.4. Tenant of rented property, single person charge

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

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, the Council will take separate action to recover this debt through civil enforcement proceedings.

### 4. Housing Benefit and Council Tax Support

If Housing Benefit and/or Council Tax Support was previously received by a couple, they will need to be reassessed based on the surviving partner's circumstances. If the surviving partner is the Housing Benefit claimant, this will be treated as a change in circumstances. If the surviving partner is not the claimant they will need to make a new claim. If they are not of pensionable age, they will need to claim Universal Credit.

We will liaise with Benefits staff to ensure that the adjustment to the Housing Benefit or Council Tax Support award is dealt with sensitively.

Where Housing Benefit or Council Tax Support was not previously applied for, the surviving partner may wish to consider this, now that their circumstances have changed. Council Tax Support can be claimed online at [www.manchester.gov.uk/claimbenefits](http://www.manchester.gov.uk/claimbenefits).

### 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 the surviving partner's new account or issue a refund to the Executor.

## 7. Balances where write-off is considered

In certain circumstances it is not possible to collect outstanding Council Tax, the debt will be written off. Commonly this will be 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.