

# COUNCIL TAX REDUCTIONS



## HOW TO CONTACT US

- Phone:  01282 425011  
(9am-5pm Mon-Fri, Weds 10am-5pm)
- Visit:  Contact Burnley on Parker Lane  
(9am-5pm Mon-Fri, Weds 10am-5pm)
- Write:  Revenues and Benefits Service, Burnley Council,  
Parker Lane, Burnley, BB1 1 2DS
- Email:  [loctaxation@burnley.gov.uk](mailto:loctaxation@burnley.gov.uk)
- Website:  [www.burnley.gov.uk/counciltax](http://www.burnley.gov.uk/counciltax)

Revenues and Benefits is a customer focused service unit providing a professional and quality service that is flexible, positive and efficient. Our vision is to effectively communicate with all our customers. This will be achieved by the teamwork that is at the forefront of all our objectives.



Following a bereavement  
**UPDATED 2013**

## WHAT EXEMPTIONS FROM COUNCIL TAX APPLY FOLLOWING A DEATH?

When a property has been occupied by a single person and that person dies, the property is exempt from council tax for as long as it remains unoccupied until probate has been granted.

Once probate has been granted, a further six months exemption is possible as long as the property remains unoccupied and has not been sold or transferred to someone else in that time.

This exemption also applies if a tenant has died and their executor or personal representative remains liable for rent after the date of death.

So that we can correctly grant any exemptions applicable to accounts, it is important for you to inform the council of:

- The date probate is granted (otherwise you may not receive the full amount of exemption)
- The date when furniture is removed from the property, whether this is before or after probate has been granted
- Details of any transfer or sale of the property, or the end date of any tenancy

## WHAT HAPPENS WHEN THE COUNCIL TAX EXEMPTION HAS ENDED?

The exemption from council tax will end six months after probate has been granted. The executor then has a duty to pay any council tax from the deceased's estate.

If the property is unoccupied but furnished, the full amount of council tax will be payable.

If the property is unoccupied and unfurnished, 50% council tax will be payable as long as the property has been unfurnished for less than six months. Once the property has been unfurnished for more than six months, the full amount of council tax will be payable.

If the property has been unoccupied and unfurnished for more than two years an additional 50% premium will be payable. This means that 150% council tax is payable in respect of these properties.

## HOW DO I APPLY FOR A REDUCTION?

You can write, email or phone us. Contact details are overleaf.

Once we have all the information we need, we will decide whether or not you qualify for the reduction and will calculate how much council tax you have to pay.

We will send you a new council tax bill if you qualify for the reduction. If we can't give you the reduction we will send you a letter explaining why.

We will let you know our decision as quickly as possible. Until then, you must continue to pay the instalments shown on your current bill.

## WHAT IF I DON'T AGREE WITH YOUR DECISION?

If we don't give you a reduction and you think that we should have, or if you think that we have given you the wrong amount of reduction, you can write to us and tell us why.

We will look at your application again and let you know our decision. If you are still not happy with this decision, you can appeal to the Valuation Tribunal.

Council Tax Reduction Team  
First Floor  
Hepworth House  
2 Trafford Court  
Doncaster  
Yorks DN1 1PN

Telephone: 0300 123 1033  
Fax: 01302 321447

[appeals@vts.gsi.gov.uk](mailto:appeals@vts.gsi.gov.uk)  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

The Valuation Tribunal is not part of the council. If you decide to appeal, the tribunal will decide whether or not our decision was correct.

Even if you appeal, you must continue to pay the instalments on your current bill until a final decision is made.