

Shetland Islands Council



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Council Tax Exemption – Deceased Estate Liable

An exemption from council tax may be applied where a property is unoccupied and the estate of a deceased person is liable. The timescale of the exemption is dependent on whether Grant of Confirmation is required.

Grant of Confirmation

A Grant of Confirmation is a legal document from a court giving the Executor(s) authority to administer and distribute any money or other property belonging to the deceased estate. An application for confirmation is lodged with the Sheriff Court. If you are unsure whether a Grant of Confirmation is required, please contact your solicitor.

Where Grant of Confirmation is not required

When Grant of Confirmation is not required, the estate is eligible for an exemption for up to 6 months from the date of death. This reduces to a 50% discount for the following 6 months. If the property is unoccupied beyond a year and has not changed ownership, the Long Term Empty increased supplement will apply, which is 125% of the council tax charge.

The discount progression is as follows;

Is Confirmation Required?	First 6 months	Following 6 months	After 1 year
No	Exemption	50% discount	125% LTE charge

Where Grant of Confirmation is required

There is no time limit for the exemption before a Grant of Confirmation, the exemption expires 6 months from the date the grant is made.

The discount progression is as follows;

Is Confirmation Required?	Until Confirmation granted	Following 6 months	Thereafter
Yes	Exemption	Exemption	125% LTE charge

In both instances, if someone moves into the property or ownership of the property changes, the new resident / owner becomes liable for the council tax and the exemption ends. Therefore it is vital that Executors update the Shetland Islands Council as soon as circumstances change.

Application form for Deceased Exemption

PART A: Personal information

Name of the estate applying for exemption;

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Property Address:

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Postcode:

Council Tax account number:

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Date of Death:

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Name and address of Executor:

Name:	Address:

Name and address of Solicitor (if applicable):

Name:	Address:

Please answer the following questions in relation to the dwelling;

Does the estate own or rent the property?	Own <input type="checkbox"/> Rent <input type="checkbox"/>
Is Grant of Confirmation required in this case?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If Yes, please provide the expected date	

Has Title or Tenancy transferred? If no, please skip ahead to Part B	Yes <input type="checkbox"/> No <input type="checkbox"/>
Name of new owner/tenant	
Effective date of transfer	

Please use the box below to provide any additional information:

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PART B: Evidence in support of application

Please indicate what evidence is included with this application;

A letter or email from a solicitor stating that Grant of Confirmation will be required	<input type="checkbox"/>
Grant of Confirmation will not be required, therefore evidence not required	<input type="checkbox"/>

Any supporting evidence should be submitted to the address / email address detailed on page 1.

PART C: Applicant's declaration

I accept responsibility for the information given in this form, and declare that it is true and accurate to the best of my knowledge and belief.

I authorise the council to make any enquiries it considers necessary to verify the details of this claim.

I undertake to notify Shetland Islands Council Local Taxation Team immediately if circumstances or the occupancy of the dwellings change.

Name / signature:	Date:

Telephone number:	Email address:

Would you like to receive your council tax bills electronically to the above email address?

Yes No

When you have completed this form, please post to the address on page 1 of the application form. **Please include any evidence requested in Part B.**