

## COUNCIL TAX EXEMPTION CLASSES

Exemption Class	Unoccupied Property Description	Exemption Period
<b>B</b>	Unoccupied property owned by a Charity and set up for charitable purposes. It must have been last occupied for the purpose of that charity.	The exemption can continue for up to 6 months after becoming unoccupied
<b>D</b>	Unoccupied property, which is owned or leased by a person now in detention or held in remand (except for non-payment of a fine or Council Tax). The property must have been their main home immediately before they went into prison.	May be exempt as long as the property remains unoccupied, and the owner / tenant is detained.
<b>E</b>	Unoccupied property, which is owned or leased by a permanent resident in a hospital or nursing home.	May be exempt as long as the property remains unoccupied, and the owner / tenant is a permanent resident in the hospital / home.
<b>F/F1</b>	Unoccupied property which forms part of the estate of the owner / tenant who has died.	Will be exempt until letters of administration or probate have been granted. This exemption will continue for a further 6 months unless a person(s) becomes the owner, either as a beneficiary of the estate or because of the sale of the property.
<b>G</b>	A property where occupation is prohibited by law or an Act of Parliament or, which is kept unoccupied because of impending compulsory purchase.	Will be exempt for as long as the property remains unoccupied, and the order remains in force.
<b>H</b>	Unoccupied property kept available for a Minister of any religious denomination to use as a residence from which to perform his/her duties.	Will be exempt as long as it remains unoccupied.
<b>I</b>	Unoccupied property, which is owned or leased by a person who is currently living elsewhere, so that they can receive personal care due to old age, disablement, illness, mental disorder, or alcohol or drug dependence. This exemption does not apply to those properties left unoccupied where the owner / tenant is receiving care in a hospital, residential care home, nursing home or hostel.	May be exempt as long as the property remains unoccupied, and the personal circumstances of the owner / tenant do not change. (They must have been away for this reason only since they left).
<b>J</b>	Unoccupied property, which is owned or leased by a person who is currently living elsewhere, to provide personal care for another person due to old age, disablement, illness, mental disorder, or alcohol or drug dependence.	May be exempt as long as the property remains unoccupied, and the personal circumstances of the owner / tenant do not change. (They must have been away for this reason only since they left).

<b>K</b>	Unoccupied property, which was last occupied ONLY by one or more student/s, one of them being the owner of the property and still a student living elsewhere. The property will be exempt if the liable person becomes a student up to 6 weeks after he/she last occupied the property.	Will remain exempt as long as the property remains unoccupied, and the owner remains a student.
<b>L</b>	Unoccupied property that has been repossessed by the mortgage lender.	Will be exempt as long as the property remains empty or until it is resold.
<b>M</b>	Halls of Residence provided for the accommodation of students.	Are exempt.
<b>N</b>	Occupied entirely by full time students. However, properties occupied by a mixture of full-time students and people who are not full-time students will not be exempt and will receive a bill. It will be for the members of the household to decide how to apportion the bill but the full-time students will not be liable for Council Tax.	Will be exempt until the course ends or there is a change in the household situation e.g. Non students move into the property.
<b>O</b>	Property owned by the Secretary of State for Defence.	Will be exempt, whether occupied or unoccupied, until the situation changes.
<b>P</b>	Properties occupied by visiting service personnel who are not British citizens or normally resident in the UK.	Will be exempt until the situation changes.
<b>Q</b>	Where a property is left unoccupied because of a Bankruptcy and the Trustee is liable for the Council Tax.	Will be exempt until the property situation changes. e.g., The property is occupied or sold.
<b>R</b>	Unoccupied - caravan pitch or boat mooring.	Will be exempt until the pitch or mooring is occupied by a caravan or boat.
<b>S</b>	Property occupied only by persons under the age of 18.	Will be exempt until one of the occupiers becomes 18 years of age.
<b>T</b>	Unoccupied annexe, connected to a main property which is occupied by the liable person, and difficult to let separately.	The annexe will be exempt until the situation changes.
<b>U</b>	Properties occupied only by people who are severely mentally impaired who would otherwise be liable to pay the Council Tax. This exemption does not apply to Residential Care Homes / Nursing Homes or Houses in Multiple Occupation where the landlord is liable for the Council Tax.	Will be exempt until the situation changes.
<b>V</b>	Property occupied by at least one Foreign Diplomat or a Member of a specified International Organisation.	Will be exempt until the situation changes.
<b>W</b>	Annexe of a property occupied by a dependant relative of the person who is resident in the main property. (A relative is dependant if he / she is 65 or over, severely mentally impaired, or is substantially or permanently disabled.)	Will be exempt until the situation changes.