

Council Tax Exemptions

Class	Exemption
B	Empty properties which are owned and last used by a registered charity (up to six months).
D	Empty properties which are lived in by people now in prison or otherwise legally detained.
E	Empty properties which were lived in by people now permanently resident in a hospital or home (only applies to owner occupiers).
F	Empty properties which have remained unoccupied since the death of the sole owner (the exemption does not apply where there is a surviving joint owner) and less than six months have passed since the grant of probate or letters of administration.
G	Empty properties where the law prevents anyone living there.
H	Empty properties held vacant for a Minister of Religion.
I	Empty properties which were lived in by people who are now receiving personal care in a place other than a hospital or home.
J	Empty properties which were lived in by people who are living elsewhere for the purpose of providing personal care.
K	Empty properties which were lived in by students who also own the property.
L	Empty properties which have been repossessed.
M	Properties that are student halls of residence.
N	Properties which are only lived in by students.
O	Properties which are Ministry of Defence barracks and married quarters.
P	Properties which are visiting forces accommodation.
Q	Empty properties which have been left by someone who has become bankrupt.
R	Empty caravan pitches or boat moorings.
S	Properties only lived in by people under the age of 18.
T	Empty parts of single properties which cannot be let separately (self contained granny annex).
U	Properties which are lived in only by people who are severely mentally impaired.
V	Properties which are only lived in by foreign diplomats.
W	Parts of properties which are only lived in by the elderly or disabled relatives of those living in the rest of the property (e.g. granny annexes).