

## Council Tax Property Exemption Classes

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- A An uninhabitable property requiring or undergoing major repairs or structural alterations  
**(abolished from 1 April 2013)**
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- B A dwelling owned by a charity which is unoccupied and has been so for less than 6 months.
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- C Empty for up to six months  
**(abolished from 1 April 2013)**
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- D Unoccupied property where the owner is in detention (in prison or hospital) by order of a court.
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- E Unoccupied property which was previously the home of a person now living in a hospital, care home or hostel, where they receive care.
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- F Unoccupied property where grant of probate or letter of administration (upon death of owner) has not been made or less than 6 months since the day on which grant of probate or letter of administration was made.
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- G Unoccupied property where occupation is prohibited by law.
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- H Unoccupied property held for the use of a Minister of religion from which to perform his duties.
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- I Unoccupied property where the owner is living elsewhere **for the purpose of receiving** personal care due to old age, disablement, illness, alcohol or drug dependence, or mental disorder.
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- J Unoccupied property where the owner is living elsewhere **in order to provide** personal care to a person, due to old age, disablement, illness, alcohol or drug dependence, or mental disorder.
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- K Unoccupied property where the owner (liable person) is a student and it was last occupied only by students.
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- L Unoccupied property that has been repossessed by a mortgage lender.
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- M Halls of residence provided predominantly for the accommodation of students.
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- N Occupied property where **ALL** of the residents are students.
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- O Property owned by the Ministry of Defence, which is held as accommodation for the armed forces.
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- P Property occupied by a member of visiting forces, who would otherwise be liable to pay the Council Tax.
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- Q An unoccupied property for which a person is liable for Council Tax only in his capacity as a trustee in bankruptcy.
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- R Unoccupied caravan pitches or moorings.
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- S Occupied **only** by people under 18 years of age.
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- T An unoccupied annex which cannot be let separately.
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- U Occupied **only** by severely mentally impaired people.
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- V A dwelling which is the main UK residence of a foreign national with diplomatic privilege or immunity.
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- W Granny Annex occupied by a dependent relative who is over 65 and disabled or severely mentally impaired.
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