

Council Tax exemptions

Exemptions for occupied properties

Class M - Halls of Residence

A Hall of Residence provided predominantly for accommodating students, which is owned or managed by an educational establishment or charitable body, or which is the subject of an agreement allowing an educational establishment or charitable body to nominate the majority of the occupiers.

Class N - Dwellings occupied by students

A dwelling occupied only by students, school or college leavers or foreign spouses of students. Also applies during vacations if the student(s) are the liable person(s) and the property was previously used or is intended to be used as his/her/their term-time accommodation.

Class O - Armed forces accommodation

A dwelling owned by the Ministry of Defence for armed forces accommodation.

Class P - Dwellings occupied by members of visiting forces

A dwelling where at least one person who would be liable is a member of a visiting armed force.

Class S - Dwellings occupied by under 18s

A dwelling occupied only by a person or persons aged under 18.

Class U - Dwellings occupied only by the severely mentally impaired

A dwelling occupied only by a person or persons who are severely mentally impaired, for example if he or she suffers, for whatever reason, from severe impairment of intelligence and social functioning which appears to be permanent.

This includes people with Alzheimer's Disease and similar illnesses. The person must be certified as severely mentally impaired by a registered medical practitioner and in receipt of a 'qualifying benefit'.

Class V - Dwellings occupied By diplomats.

A dwelling where at least one person who would be liable is a foreign diplomat.

Class W - Annexes occupied by dependent relatives.

A dwelling which is part of another dwelling and is occupied by a person who is either aged 65 or over or severely mentally impaired or substantially permanently disabled and who is a dependent relative of the occupier of the main dwelling.

Exemptions/discounts which last for a limited period

Class A – Dwellings which require, or are undergoing, major/structural repair work to render them habitable

A discount of 25% for a maximum 12 month period. If the property remains in the same condition after 12 months it will become liable for the full charge.

Class B - Empty dwellings under charity ownership

A dwelling owned by a charity and last used for charitable purposes which is unoccupied for up to six months.

Class C - Empty And unfurnished dwellings

Dwellings which have been unoccupied and substantially unfurnished attract a discount of 100% for one month. If the property remains empty and unfurnished after this it will become liable for the full charge.

Class F - Dwellings left empty by deceased persons

An unoccupied dwelling which forms part of the estate of a person who has died, for up to six months after the grant of probate or letters of administration.

If probate determines ownership, the new owner will become liable therefore this exemption will no longer apply.

Exemptions which continue as long as the property remains unoccupied

Class D - Dwellings left empty by prisoners

A dwelling now unoccupied which was previously the sole or main residence of a person who would be liable but is now in prison (except where imprisoned for non-payment of a fine or council tax).

Class E - Dwellings left empty by hospital/care home patients

A dwelling now unoccupied which was previously the sole or main residence of a person who would be liable but now has his/her sole or main residence in a hospital, care home or hostel in order to receive treatment or care.

Class G - Dwellings where occupation is prohibited

A dwelling whose occupation is forbidden by law, or which is kept unoccupied because of impending compulsory purchase.

If illegally occupied, such as squatters move in, exemption ceases.

Class H - Empty dwellings for use by clergy

A vicarage or similar dwelling awaiting occupation by a minister of religion, from where he/she will perform his/her duties.

Class I - Dwellings left empty by persons receiving care

An unoccupied dwelling which was previously the sole or main residence of a person who would be liable but has moved elsewhere (other than a hospital, care home or hostel) to receive care required due to old age, disablement, illness, past or present alcohol or drug dependence, past or present mental disorder.

The person must have been away for this reason since they left.

Class J - Dwellings left empty by care providers

An unoccupied dwelling which was previously the sole or main residence of a person who would be liable but has moved elsewhere (other than a hospital, care home or hostel) to provide care to another person who requires it due to old age, disablement, illness, past or present alcohol or drug dependence, past or present mental disorder.

The person must have been away for this reason since they left.

Class K - Dwellings left empty by students

An unoccupied dwelling last occupied as the sole or main residence of a person who would now be liable but is a student and has been a student since last occupying the property or has become a student within six weeks of vacating the property.

Class L - Repossessed dwellings

An unoccupied dwelling where a repossession order has been obtained by the mortgagee.

Class Q - Dwellings left empty by a bankrupt

An unoccupied dwelling where the person who would be liable is a trustee in bankruptcy.

Class R - Unoccupied pitches and moorings

A pitch or mooring not occupied by a caravan or boat.

Class T - Unoccupied annexes

An unoccupied dwelling which is part of another dwelling and cannot be let separately without a breach of planning restrictions.

Planning legislation stipulates that, in order to be let, a property must have its own entry/exit without passing through another property.