

Exempt Properties

Certain properties are exempt from Council Tax. A list and brief description of each class is given below. If you have been awarded an exemption you must inform the Council immediately if the situation that gave rise to the exemption no longer exists.

Class R - Caravan Pitches and Moorings for Boats - A pitch that is not occupied by a caravan, or a mooring that is not occupied by a boat, is exempt for the whole period that it remains unoccupied. As soon as the pitch, or mooring, becomes occupied the exemption will cease.

Unoccupied but may be left furnished

Class B - Owned by a charity - An exempt property that is owned by a charity will be exempt for up to 6 months if, when it is occupied, it is used for the purposes of that charity.

Class F - Owner/Tenant has died - If the owner dies a property can be exempt for up to 6 months from the date Probate is granted. However, as soon as the legal ownership of the property changes, the exemption will cease. In the case of a tenant, the property will be exempt until the tenancy ends or it becomes occupied for 6 months after Probate is granted, whichever is shorter. In the case of a resident with no tenancy agreement liability passes to the owner of the property from the date of death and this exemption will not apply.

Class G - Occupation prohibited by law - This applies if a property is empty and the law says it cannot be lived in. This may be by way of an Act of Parliament that does not allow the property to be occupied or acquired.

Class H - Dwelling held for a Minister of Religion - An empty property, such as a vicarage, is exempt whilst it is being held to be occupied by a minister of religion and from which they will perform their duties.

Class K - Owned by a student - If a property is left empty due to the resident owner becoming a student and moving away to go to college, it will be exempt as long as the owner is a student and the property remains unoccupied.

Class L - Repossessed property - When a property has been repossessed it will remain exempt until it is sold.

Class Q - Owner is bankrupt - This applies to an empty property where the owner has been declared bankrupt. It only applies where the liability rests with the Trustee in Bankruptcy. It does not apply to companies.

Class T - Empty annexes/granny flats - A self contained annexe or granny flat which is attached to, or within the grounds of the owner's home, will be exempt whilst it is unoccupied. The annexe/flat must not be allowed to be let separately from the owner's home.

Unoccupied properties where owner/current tenant detained elsewhere

Class D - Owner/tenant in prison - A property which was solely occupied by someone who is detained in prison will be exempt whilst that person is in prison. In the case of a tenant, the property will be exempt until that person returns to the property or until the date their tenancy ends.

Class E - Owner/Tenant in hospital or nursing home - A property, which was solely occupied by someone who is a permanent resident in a nursing/care home or hospital, will be exempt until the property is sold or becomes occupied. In the case of a tenant, the property will be exempt until their tenancy ends.

Class I - Owner/Tenant living elsewhere to receive care - A property, which was solely occupied by someone who has moved elsewhere to receive personal care due to illness, old age, disability etc, will be exempt until the property is either occupied or sold. In the case of a tenant, it will be exempt until their tenancy ends.

Class J - Owner/Tenant living elsewhere to provide care - A property, which was solely occupied by someone who has moved elsewhere to provide personal care due to illness, old age, disability etc, will be exempt until the property is either occupied or sold. In the case of a tenant, it will be exempt until their tenancy ends.

Occupied Properties

Class M - Student halls of residence

Class N - Property occupied solely by students

Class O - Armed forces accommodation - This includes barracks and other accommodation on military bases.

Class P - Visiting Forces accommodation

Class S - A property occupied by people under 18 years old

Class U - A property solely occupied by people who are severely mentally impaired

Class V - A property occupied by a Diplomat and their family

Class W - A self contained annex/granny flat - This must be attached to or within the grounds of the owner's home and is occupied by a dependant relative of a person who is resident in the main dwelling.