

### Council Tax – Unoccupied property Exemptions

#### Prescribed by legislation

The following classes of empty property are exempt from council tax empty property charges whilst the qualifying criteria is met. Some are time limited and will expire when the set period end whilst others may continue until there is a change in circumstances so that the qualifying criteria is no longer being met.

**Class B:** Dwellings unoccupied and last occupied for the purposes a charity may be exempt for up to 6 months.

**Class D:** Dwelling left unoccupied by people detained in prison. The dwelling must have been their main home immediately before they went to prison.

**Class E/I:** Dwellings left unoccupied by people who have moved to receive personal care in a hospital, home or elsewhere.

**Class F:** Unoccupied dwellings where the council tax payer dies. The property is exempt until probate is granted and for up to six months after probate has been granted.

**Class G:** Dwellings whose occupation is forbidden by law or are unoccupied because of impending compulsory purchase.

**Class H:** Dwellings awaiting occupation by a minister of religion, from where they will perform their duties.

**Class J:** Dwellings left unoccupied by people whose main residence has changed as they have moved to provide personal care to another person.

**Class K:** Unoccupied dwellings where the owner has moved to become a student and it was last occupied as their main home.

**Class L:** Unoccupied dwellings which have been taken in to possession by a mortgage lender

**Class O:** UK armed forces accommodation. This applies to properties owned by the secretary of state for defence and held for the purposes of armed forces accommodation. This exemption applies whether the property is occupied or not

**Class P:** Visiting Forces accommodation. Where a member of visiting forces would be liable for council tax.. This exemption applies whether the property is occupied or not.

**Class Q:** Unoccupied dwellings where the liable person is a trustee in bankruptcy.

**Class R:** A pitch or mooring not occupied by a caravan or boat

**Class T:** Unoccupied annexes which may not be let separately from the main dwelling without breaching planning conditions.