

Certain dwellings are exempt from Council Tax. If you believe your dwelling falls within one of the following classes please apply in writing to the address shown on the back of this leaflet. If you are in receipt of one of the exemptions shown below, you must advise the Council if this changes and that you feel you should no longer qualify for the exemption or the exemption is incorrect. You have a duty to notify the Council within 21 days.

With regard to Class F (property left empty by a deceased person) this only applies whilst probate has not been granted. Once probate has been granted you must notify us immediately of the date of probate please. Depending on the circumstances, you may or may not qualify for a further exemption. Please contact us to discuss this.

The exempt dwellings are as follows:

<p><b>CLASS B - Dwellings owned by charities</b></p> <p>An unoccupied dwelling owned by a charity which was last occupied in accordance with the objectives of the charity. The exemption will be for a maximum of 6 months from the date that it was last occupied.</p>
<p><b>CLASS D - Dwellings left empty by prisoners</b></p> <p>An unoccupied dwelling which either:</p> <ul style="list-style-type: none"> <li>(a) would be the sole or main residence of a qualifying person detained elsewhere in the circumstances specified in paragraph 1 of Schedule 1 to the Local Government Finance Act 1992 but for his detention, or</li> <li>(b) was previously the sole or main residence of such a person, if he has been a relevant absentee for the whole period since it last ceased to be such.</li> </ul> <p>For the purposes above, a dwelling shall be regarded as unoccupied if its only occupant or occupants are persons detained elsewhere in the circumstances mentioned.</p> <p>'Qualifying person' means a person who would, but for this exemption, be liable for the Council Tax in respect of the dwelling as owner whether or not jointly with another person.</p> <p>'Relevant absentee' in relation to a dwelling means a person who is detained in prison.</p>
<p><b>CLASS E - Dwelling left empty by patients in hospitals and care homes</b></p> <p>An unoccupied dwelling which was previously the sole or main residence of a qualifying person who:</p> <ul style="list-style-type: none"> <li>(a) has his sole or main residence elsewhere in the circumstances specified in paragraph 6, 7 or 8 of Schedule 1 to the Act; and</li> <li>(b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence.</li> </ul> <p>'Qualifying person' means a person who would, but for this exemption, be liable for the Council Tax in respect of the dwelling as owner whether or not jointly with another person.</p> <p>'Relevant absentee' in relation to a dwelling means a person who has his/her sole or main residence in a hospital or home.</p>
<p><b>CLASS F - Dwellings left unoccupied by deceased persons</b></p> <p>An unoccupied dwelling in relation to which person is a qualifying person in his capacity as personal representative and no person is a qualifying person in any other capacity, if either no grant of probate or of letters of administration has been made, or less than 6 months have elapsed since the day on which such a grant was made.</p>
<p><b>CLASS G - Occupation prohibited by law</b></p> <p>An unoccupied dwelling the occupation of which is prohibited by law, or which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament, with a view to prohibiting its occupation or to acquiring it. If such a dwelling were occupied illegally, it would not be exempt, and the residents would be liable.</p>
<p><b>CLASS H - Clergy dwellings</b></p> <p>An unoccupied dwelling which is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of office.</p>
<p><b>CLASS I - Dwellings left empty by people receiving care</b></p> <p>An unoccupied dwelling which was previously the sole or main residence of a qualifying person who:</p> <ul style="list-style-type: none"> <li>(a) has his sole or main residence in another place (not being a hospital, residential care home, nursing home, mental nursing home or hostel within the meaning of paragraphs 6, 7 or 8 of Schedule 1 of the Local Government Finance Act 1992) for the purpose of receiving personal care required by him by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and</li> <li>(b) has been relevant absentee for the whole of the period since the dwelling last ceased to be his residence.</li> </ul> <p>'Relevant absentee' in relation to a dwelling means a person who has his/her sole or main residence in another place for the purpose of receiving care.</p>

<b>CLASS J - Dwelling left unoccupied by people providing care</b>
An unoccupied dwelling which was previously the sole or main residence of a qualifying person who - (a) has his sole or main residence in another place for the purpose of providing, or better providing personal care for a person who requires such care by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder, and (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence. 'Relevant absentee' in relation to a dwelling means a person who has his/her sole or main residence in another place for the purpose of providing care.
<b>CLASS N - Dwellings occupied only by a student</b>
A dwelling which is either - (a) occupied by one or more residents all of whom are students; or (b) occupied only by one or more students as term time accommodation. For this purpose a dwelling is to be regarded as occupied by a student as term time accommodation during any vacation in which he - (a) holds a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling; and (b) has previously used or intends to use the dwelling as term time accommodation.
<b>CLASS P - Members (and dependents) of visiting forces</b>
A dwelling is exempt from council tax if any person who would otherwise have been liable has a 'relevant association' with a visiting force from a country to which the Visiting Forces Act 1952 applies. A person has a relevant association with a visiting force if he or she is:- (a) a member of that force, or a member of a civilian component of the force; or (b) a dependant of a member, provided that the dependant is not a British citizen or is not ordinarily resident in the United Kingdom.
<b>CLASS M - Halls of residence (occupied)</b>
A hall of residence provided predominantly for the accommodation of students which is either - (a) owned or managed by an institution within the meaning of paragraph 5 of Schedule 1 to the Local Government Finance Act 1992; or (b) the subject of an agreement allowing such an institution to nominate persons to occupy all accommodation so provided.
<b>CLASS K - Dwellings left unoccupied by students</b>
An unoccupied dwelling (a) which was last occupied only by one or more students whose sole or main residence it was; and (b) in relation to which a qualifying person is a student who fulfils the description in paragraph (a) above and who has been a student for the whole of the period since the dwelling last ceased to be his residence.
<b>CLASS O - Armed forces accommodation</b>
A dwelling of which the Secretary of State for Defence is the owner, held for the purposes of armed forces accommodation other than accommodation for visiting forces within the meaning of PART 1 of the Visiting Forces Act 1952(c).
<b>CLASS Q - Bankruptcy</b>
An unoccupied dwelling in relation to which a person is a qualifying person in his capacity as a trustee in bankruptcy under the Bankruptcy Act 1914 or the Insolvency Act 1986(C).
<b>CLASS L - Mortgagee in possession</b>
Unoccupied dwelling where a mortgagee is in possession under the mortgage.
<b>CLASS R - Moorings</b>
A dwelling consisting of a pitch or a mooring which is not occupied by a caravan or, as the case may be, a boat.
<b>CLASS S - 18 year olds</b>
A dwelling occupied only by a person or persons aged under 18.
<b>CLASS T - Annexes</b>
An unoccupied dwelling which - (a) forms part of a single property which includes another dwelling; and (b) may not be let separately from that other dwelling without a breach of planning control within the meaning of section 171A of the Town and Country Planning Act 1990.
<b>CLASS U - Severely mentally impaired</b>
A dwelling occupied by a person or persons who is or are severely mentally impaired within the meaning given in paragraph 2 of Schedule 1 to the Local Government Finance Act 1992 and who would but for this Order be liable to pay the Council Tax. These exempt properties are specified in the Council Tax (Exempt Dwellings) Order 1992 as amended by the following statutory instruments 150 of 1993, 539 of 1994, and 819 of 1995.
<b>CLASS V - Diplomats</b>
A dwelling occupied by a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964 etc, but who is not a British citizen or permanent resident of the United Kingdom etc.
<b>CLASS W - Granny annexes</b>
A dwelling which lies in the area of ground of another dwelling house and is occupied by a person who is: (a) related to the person living in that other dwelling house and who is: (b) aged 65 or over, or (c) severely mentally impaired, or (d) substantially and permanently disabled.