

## Current Council Tax exemptions

Exemptions	Definition
Class A	Unoccupied and unfurnished property which needs or is <b>undergoing major repairs or structural alteration</b> (lasts for up to 12 months, or for 6 months after works are completed, whichever comes earlier. A full charge then applies if the property remains unoccupied or work has not finished.)
Class B	Unoccupied property owned and <b>previously used by a charity</b> (exemption lasts for six months from last occupied date).
Class C	<b>Unoccupied and unfurnished</b> property (exemption lasts for one period of six months from last occupied date, regardless of any change of ownership).
Class D	Unoccupied property which was the home of someone who has <b>gone into prison</b> (except for not paying council tax or a fine).
Class E	Unoccupied property which was the home of someone who has moved <b>permanently into a residential home or hospital</b> to receive care
Class F	Unoccupied property which is waiting for <b>probate or letters of administration</b> to be granted (exemption lasts until probate is granted and for six months after this, whilst unoccupied and remains part of the estate).
Class G	Property is unoccupied because <b>occupation is forbidden by law</b> (for example it is declared unfit for human habitation by our environmental health service)
Class H	Unoccupied property which is waiting to be occupied by a <b>minister of religion</b>
Class I	Unoccupied property which was the home of someone who has moved into another residence (not a residential home or hospital) to <b>receive personal care</b>
Class J	Property left unoccupied by someone who has moved away to <b>provide personal care</b> for another person
Class K	Unoccupied property where the <b>owner is a student</b> who last lived in the dwelling as their main home and became a full-time student within six weeks of leaving the property. The exemption lasts as long as the person who would normally pay the council tax bill is a student.
Class L	Unoccupied property where a <b>mortgage lender is in possession</b>
Class M	Student <b>halls of residence</b>
Class N	Property occupied <b>only by full-time students</b> . Students can apply online for their student reductions and exemptions.
Class O	Property owned by the Secretary of State for Defence which is held for <b>armed forces'</b> accommodation
Class P	Property occupied by <b>visiting forces</b>
Class Q	Unoccupied property where the person who would normally pay the council tax bill is a <b>bankrupt's or insolvent's trustee</b>
Class R	A dwelling consisting of a <b>pitch or a mooring</b> which is not occupied by a <b>caravan</b> or, as the case may be, a <b>boat</b>
Class S	A dwelling only occupied by a person <b>aged under 18 years old</b>
Class T	Empty extension which, because of planning permission, <b>cannot be rented out separately</b> , for example a <b>granny flat</b>
Class U	Homes which only people who are <b>severely mentally impaired</b> live in (or if they live with full time students)
Class V	The home of a <b>foreign diplomat</b>
Class W	An <b>annexe</b> occupied by a <b>dependent elderly or disabled relative</b>

