

Guide to Council Tax exemption classes

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Class A – for properties that are recently built or need/are having major repair work- Only up until 31.03.2013

This applies to properties that need or are having major repair work or structural changes to make them fit to live in. A change in law from 1 April 2000 means that this exemption lasts for a maximum of 12 months.

Class B – for properties owned by a charity

This applies to properties that:

- are owned by an organisation set up only for charitable purposes
- have been unoccupied for six months or less, whether or not furnished
- were last occupied to further the charity's work.

Class C – for properties that are unfurnished for less than six months – Only up until 31.03.2013

Class D – for properties left unoccupied by someone who is in prison

This applies to unoccupied properties where the owner or tenant is in prison:

- for an offence - other than not paying fines, Council Tax or Business Rates
- for over 48 hours under the various Army, Air Force and Navy Acts
- under the Mental Health Act 1983
- under the Immigration Act 1971.

Class E – for properties left unoccupied by the owner/tenant if they are staying in hospital or a care home

This applies to properties where the owner or tenant is staying long-term in a hospital, care home, nursing home or hostel, and nobody else lives in the property while the owner/tenant is away. The owner/tenant still has to pay Council Tax if they stay short-term in a hospital, care home, nursing home or hostel.

Class F – for properties last occupied by someone who has died

This applies to unoccupied properties that were last occupied by someone who has died **and**:

- the person had a freehold or leasehold interest of more than six months and no other person is responsible for the property (other than an executor/administrator of the person's estate) **or**
- the person was a tenant at the date of death and the executor/administrator or the person's estate was responsible for paying a rent or licence fee on that date **or**
- less than six months have passed since probate or letters of administration were granted.

Class G – for properties left empty because the law does not allow them to be occupied

This applies to properties:

- where occupying them is banned by law – for example, because of a demolition order, closing order, or compulsory purchase order
- that are kept unoccupied because of action taken under an Act of Parliament with a view to banning their occupation, or acquiring them under a compulsory purchase order.

Class H – for properties waiting to be occupied by a minister of religion

This applies to unoccupied properties that are to be lived in only by ministers of religion for performing their duties.

Class I – for properties where the owner/tenant has moved somewhere else to receive individual care

This applies to unoccupied properties that were the only or main residence of the owner or tenant, who is now living somewhere else (but not in a hospital, care home, hostel or mental health home) to receive care. This care must be because of old age, disability, illness, past or present alcohol/drug dependency, or past or present mental disorder.

Class J – for properties where the owner/tenant is providing care somewhere else to another person

This applies to unoccupied properties that were the only or main residence of the owner or tenant who is now living elsewhere to provide care (see Class I above) to someone who needs it.

Class K – for properties where the owner is away studying

This applies to unoccupied properties that were last occupied by someone who:

- is a student, and has been a student for the whole time since the property was last occupied

or

- became a student within six weeks of the date the property became unoccupied.



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Class L - for properties that have been repossessed and the bank/building society or lender is in possession.
Class M – for properties that are student halls of residence
This applies to occupied properties provided mainly for student accommodation where they are: <ul style="list-style-type: none"> • owned or managed by an educational establishment or <ul style="list-style-type: none"> • subject to an agreement that lets educational establishments state who most of the occupants will be.
Class N – for properties lived in by students
This applies to properties occupied by: one or more students - this includes student nurses, apprentices and youth training trainees or one or more students who live in the property during term time. A property is considered to be term-time accommodation during holidays if there is a freehold or leasehold interest, and it has been used before, or is intended to be used, as term-time accommodation.
Class O – accommodation for armed forces
This applies to occupied or unoccupied property that is used for armed forces accommodation -this does not include accommodation for visiting forces.
Class P – accommodation for visiting forces
This applies to properties for which at least one person would be legally responsible for paying Council Tax, except that they are part of a visiting force under the Visiting Forces Act 1952.
Class Q – for properties that are the responsibility of a trustee of a bankrupt person
This applies to unoccupied properties where the person who is legally responsible for paying Council Tax is a trustee for the bankrupt person (under the Bankruptcy Act 1914 or the Insolvency Act 1986).
Class R - for unoccupied caravan pitches and boat moorings
Class S – for properties where all the occupants are under the age of 18
Class T – for unoccupied ‘granny annexes’
This applies to unoccupied 'granny annexes' that are a separate part of a property, and that may not be let separately from that property without a breach of planning control (the Town and Country Planning Act 1990).
Class U – for properties where all occupants are severely mentally impaired
This applies to properties occupied by one or more people who are severely mentally impaired (defined in the Local Government Finance Act 1992 as "a severe impairment of intelligence and social functioning, which appears to be permanent").
Class V – for diplomat's dwellings
This applies to properties for which at least one person would be legally responsible for paying Council Tax, except that they are covered by diplomatic privilege under the Diplomatic Privileges Act 1964, International Organisations Act 1968, or Commonwealth Secretariat Act 1966. The property has to be their only or main residence in the United Kingdom.
Class W – for occupied ‘granny annexes’
This applies to occupied 'granny annexes' that are a separate part of a property, and are occupied by a dependent relative of the family. A 'dependant' in this case is: <ul style="list-style-type: none"> • 65 years of age or over • severely mentally impaired – see Class U for a definition of this • substantially or permanently disabled. 'Relative' is defined as spouse, parent, grandparent, great grandparent, great great grandparent, child, stepchild, grandchild, brother, sister, uncle, aunt, nephew, niece or the parent or child of such a relationship, including a relationship by marriage and of half blood.