

Classes of exemptions applicable from 1 April 2013

Class	Description	Exempt period
B	Dwellings owned by charities, which are empty.	Up to six months (after which there will be a charge)
D	Properties left empty where the person responsible for the council tax has been detained in prison. When applying, please provide a letter from the prison advising when the council tax payer was first detained and an estimated release date.	No limit
E	Properties left unoccupied where the person responsible for paying the council tax has become the permanent resident of a hospital or nursing home. (exemption period - no limit) Download a Class E exemption form from the webpage	No limit
F	Properties left empty where the council taxpayer has died and remain the responsibility of the estate of the deceased person. This exemption only applies where the deceased council taxpayer is the SOLE owner of the property.	Up to grant of probate or letters of administration and up to six months thereafter (after which there will be a charge)
G	Properties that are unoccupied and where occupation is prohibited by law. When applying please provide a copy of the planning notice that prohibits occupation. This exemption does not apply to properties awaiting approval of planning applications.	No limit
H	Properties that are unoccupied and will be occupied by a minister of religion. Please provide the date the property became vacant when applying.	No limit
I	Properties that are unoccupied where the council taxpayer has gone elsewhere to receive personal care. When applying, please provide the date the property was left vacant, the address of the person providing care and a letter from a medical practitioner confirming that care is necessary.	No limit
J	Properties left unoccupied, where the council taxpayer has gone elsewhere in order to	No limit

	<p>provide personal care.</p> <p>When applying, please provide the date the property was left vacant, the address of the person receiving care and a letter from a medical practitioner confirming that care is necessary.</p>	
K	<p>Properties left vacant where the council taxpayer has left to study elsewhere.</p> <p>When applying, please provide the date you left the property and provide a student certificate confirming your status as a full-time student.</p>	No limit
L	<p>Properties left unoccupied which have been repossessed by the mortgage lender.</p> <p>When applying, please provide the date you left the property, who the mortgage lender is and the date they took ownership of the property.</p>	No limit
M	Student halls of residence.	No limit
N	<p>Properties occupied solely by students or school / college leavers.</p> <p>When applying student certificates for all adult residents are required.</p>	No limit
O	Armed forces barracks, messes and married quarters.	No limit
P	Properties occupied by a member or members of visiting armed forces.	No limit
Q	Empty properties in which a trustee in bankruptcy would be the liable person for council tax.	No limit
R	Empty caravan pitch or mooring for a boat.	No limit
S	<p>Properties occupied solely by persons under 18.</p> <p>When applying, please provide proof of all residents' dates of birth, such as birth certificates.</p>	No limit
T	Unoccupied annexes that have planning notices restricting their occupation. Copies of these notices will be needed when applying.	No limit
U	Properties occupied solely by persons who are severely mentally impaired. When applying for this exemption, an application form will need to be filled out for each member of the household.	No limit

	This includes a doctor's certificate and evidence of qualifying benefits.	
V	Properties occupied where at least one person who would be liable is a foreign diplomat.	No limit
W	<p>Annexes where the occupants are dependant relatives of the occupants of the main property.</p> <p>Dependant relatives are those who are over 65, severely mentally impaired or disabled.</p> <p>If the relative is severely mentally impaired, then an application form needs to be completed.</p> <p><u>Download a Class W application form from the webpage.</u></p>	No limit