

Property Exemptions and Property Discounts

Some properties are exempt from payment of council tax, or entitled to 100% discount, even though they may be occupied.

The following are statutory exemption classes:

A - Abolished from 1st April 2013

B - Unoccupied, owned by a charity

An unoccupied property owned by a charity and last used by the charity is exempt for six months from when it moved out, provided the charity retain ownership and the dwelling remains unoccupied.

C - Abolished from 1st April 2013

D - Empty due to a person being in prison

An unoccupied dwelling where the person who would be liable to Council Tax is in prison or some other place of detention is exempt (except where the person is in prison for non-payment of the council tax or a fine).

E - Empty due to a person having gone to live in a care home

An unoccupied dwelling where the person who would be liable to Council Tax has left in order to live in a hospital, residential care home or hostel, where the person is receiving care or treatment is exempt. The exemption applies where the person has their sole or main residence in a hospital etc.

F - Council Tax payer deceased

An unoccupied dwelling is exempt if the person who was liable to Council Tax has died, the property has remained unoccupied since the date of death and probate has not been granted. The exemption continues for six months after the grant of probate or after the letters of administration have been made.

G - Occupation prohibited by law

A dwelling is exempt if its occupation is prohibited by law or if it is kept unoccupied by reason of action taken to prohibit occupation or with a view to acquiring it, under powers conferred by any Act of Parliament.

H - Unoccupied dwelling held for a Minister of Religion

Dwellings which are being held available for a minister of religion as a residence from which they will perform the duties of office are exempt. There is no requirement as to ownership of the property and the exemption applies whether or not that particular dwelling was last used by a minister.

I - Person living elsewhere to receive personal care

Dwellings where a person has gone to live with someone else in order to receive care or has entered some other institution not regarded as a hospital or care home. The relevant absentee must be receiving care due to old age, disablement, illness, past or present alcohol or drug dependence, or past or present mental disorder. The unoccupied dwelling must previously have been the sole or main residence of the absent person.

J - Dwelling left empty by a person providing personal care

This exemption applies where the owner or tenant has left a property unoccupied, having changed their place of residence in order to provide care for someone else. The same conditions with regard to the reasons for the need for care apply as in Class I.

K - Dwelling left empty by a student

Where a student is the owner of an unoccupied dwelling, the property is exempt provided that when it was last occupied it was the sole or main residence of that student, and that no one else, other than students, lived there.

L - Unoccupied dwelling where a mortgagee is in possession

The mortgagee in relation to a mortgage is the provider of the loan. Where there is default on repayment of the loan, the mortgage deed usually provides for the mortgagee to take possession of the property and the property may subsequently be sold to repay the outstanding loan. If the property is still occupied when the mortgagee takes possession, the exemption does not commence until the occupants vacate the dwelling.

M - Halls of residence

Halls of residence for students are exempt provided the accommodation is owned or managed by a prescribed educational establishment. The accommodation must be provided predominantly for students, which does not prevent part being used to accommodate staff or other persons.

N - Dwellings occupied only by students and/or school or college leavers

Any dwelling which is occupied only by students and school or college leavers, is exempt, regardless of ownership or tenancy. Should the students leave the property unoccupied during vacations the exemption will continue if the students retain the right to occupy and has the intention to use the dwelling as term time accommodation.

O - Armed forces accommodation (UK Forces)

Living accommodation for UK armed forces which is owned by the Secretary of State for Defence is exempt whether occupied or not. This includes barracks and other accommodation on military bases, together with married quarters and any other dwellings, wherever located, provided the accommodation is held for the purposes of forces accommodation. Contributions in lieu of Council Tax are payable to Billing Authorities on such properties.

P - Members and dependants of visiting forces

A dwelling is exempt from council tax if any of the persons who would be liable to pay the tax 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 they are:

- a member of that force, or a member of a civilian component of the force; or
- a dependant of a member, provided that the dependant is not a British citizen or is not ordinarily resident in the UK. The nations whose forces are covered by the Act include: Antigua Australia Bahamas Barbados Belgium Belize Canada Cyprus Denmark Fiji France Gambia Germany Ghana Greece India Italy Jamaica Malta Norway St Lucia Spain Tonga Turkey.

Q - Dwelling left empty by a bankrupt

Where the person who would be liable to the council tax in respect of an unoccupied dwelling is a trustee in bankruptcy, the dwelling is exempt. The exemption applies whether the unoccupied dwelling is furnished or not.

R - Caravan pitches and boat moorings

A caravan pitch or a boat mooring will constitute a 'dwelling' for council tax purposes if its next use is likely to be domestic. A pitch, which is not occupied by a caravan, or a mooring which is not occupied by a boat, is exempt for the whole of any period during which this situation exists.

S - All occupiers under 18

A property that is occupied wholly by persons under the age of 18, is for the purpose of the Council Tax the liability of the owner. This class was introduced from 1st April 1995 and exempts such property.

T - Unoccupied annexe

Where an unoccupied annex cannot be let separately, either because it is part of the main dwelling or because of a planning restriction the property will be exempt. This will primarily cover 'granny annexes' it may also include some other types of dwelling such as agricultural properties. (See Also Class W)

U - Dwellings occupied only by severely mentally impaired

This applies to properties that are wholly occupied by persons who are Severely Mentally Impaired in such cases the property will be exempt from the Council Tax. This only applies if the person who would be liable for the Council Tax is the person(s) who is Severely Mentally Impaired.

V - Occupied by a diplomat

A dwelling will be exempt from Council Tax if at least one person is either:

- * a person to whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964;
- * a person on whom privileges and immunities are conferred under Part II of the Schedule to the Commonwealth Secretariat Act 1966;
- * a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968,

And is not either:

- * a British citizen, a British dependent Territories citizen, a British National (Overseas) or a British Overseas citizen;
- * a person who under British Nationality Act 1981 is a British subject;
- * a British protected person; or
- * a permanent resident of the United Kingdom.

There must be no other dwelling in the United Kingdom, which is the main residence of that person, or is the main residence within the United Kingdom of that person.

W - Granny annexe

A property which has a second home where a dependant relative lives. For the purpose of Class W, a relative shall be regarded as dependent if they are either:

- * aged 65 years or more;
- * severely mentally impaired within the meaning given in paragraph 2 of Schedule 1 to the Act; or
- * substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise).

A relative is defined as:

- * the spouse of that person; or
 - * the person's parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew or niece or is the parent or child or such a person, and
 - * relationship by marriage shall be treated as a relationship by blood
 - * a relationship between a man and a woman living together as husband and wife shall be treated as a relationship by marriage, and
 - * the stepchild of a person shall be treated as his child.
- (See also Class T)

Property Discount Classes

The following discount classes have been adopted by this Council from 1st April 2013:

Discount Class C:

Up to 31st March 2018 - once a property becomes unoccupied, it will attract a 100% discount up to a maximum period of three months. (If it remains empty at the end of that period, full council tax will be levied against the person(s) entitled to possession).

From 1st April 2018 – the 100% discount will apply up to a maximum period of 14 days.

Discount Class D – Withdrawn from 1st April 2017

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