

Exemptions	Definition
Class A	unoccupied and unfurnished property which needs or is undergoing major repairs or structural alteration (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 previously used by a charity (exemption lasts for six months from last occupied date).
Class C	Unoccupied and unfurnished 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 gone into prison (except for not paying council tax or a fine).
Class E	Unoccupied property which was the home of someone who has moved permanently into a residential home or hospital to receive care
Class F	Unoccupied property which is waiting for probate or letters of administration 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 occupation is forbidden by law (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 minister of religion
Class I	Unoccupied property which was the home of someone who has moved into another residence (not a residential home or hospital) to receive personal care
Class J	Property left unoccupied by someone who has moved away to provide personal care for another person
Class K	Unoccupied property where the owner is a student 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 mortgage lender is in possession
Class M	Student halls of residence
Class N	Property occupied only by full-time students . 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 armed forces' accommodation
Class P	Property occupied by visiting forces
Class Q	Unoccupied property where the person who would normally pay the council tax bill is a bankrupt's or insolvent's trustee
Class R	A dwelling consisting of a pitch or a mooring which is not occupied by a caravan or, as the case may be, a boat
Class S	A dwelling only occupied by a person aged under 18 years old
Class T	Empty extension which, because of planning permission, cannot be rented out separately , for example a granny flat
Class U	Homes which only people who are severely mentally impaired live in (or if they live with full time students)
Class V	The home of a foreign diplomat
Class W	An annexe occupied by a dependent elderly or disabled relative

