

Council Tax Exemptions in respect of Empty properties:

Exemption Class	Reason
D	Dwelling left empty where a person is detained in prison
E	Dwelling left empty by a person living in a hospital or care home
F	Unoccupied dwelling where the person who was liable for council tax has died. The exemption continues for up to 6 months after the grant of probate if the property remains unoccupied
G	Occupation prohibited by law
H	Unoccupied dwelling held for a minister of religion
I	Dwelling left empty by a person needing personal care
J	Dwelling left empty by a person providing personal care
K	Dwelling left unoccupied by a student (restrictions apply)
L	Unoccupied property where mortgagee in possession
O	Armed forces accommodation (UK forces)
Q	Dwelling left empty by a bankrupt
T	Unoccupied annexe to an occupied dwelling