

The following circumstances can result in the property being exempt from a Council Tax charge.

#### Unoccupied Dwellings

Class	Description
A	Undergoing structural alterations or major repairs, or for the first six months after the work is substantially complete provided the property is substantially unfurnished for this period. This exemption applies for a maximum of twelve months.
B	Owned by a registered charity.
C	Substantially unfurnished. Where a property is both unoccupied and unfurnished then an exemption will apply for a maximum period of six months from the original empty date. For newly constructed properties that remain both unoccupied and unfurnished then the six month exemption period commences from the date specified in the completion notice.
D	Liable person is now in legal detention.
E	Liable person is now, either a permanent hospital patient, or a resident in a home.
F	Liable person has died, and for up to six months after the grant of probate or letters of administration, providing there is no other qualifying person.
G	The occupation of which is prohibited by law.
H	Held vacant and available for a minister of religion.
I	Liable person is resident elsewhere for the purposes of receiving care.
J	Liable person is resident elsewhere for the purposes of providing personal care.
K	Liable person is a student, and the dwelling was previously their sole or main residence.
L	Reposessed by a Building Society, Bank or other mortgage lender.
Q	Last occupied by a bankrupt.
R	A pitch or mooring which is not occupied by a caravan or as the case may be a boat.
T	Annexes which may not be let or sold separately where the Council Tax payer lives in the main dwelling.

#### Occupied Dwellings

M	Halls or resident provided predominantly for students.
N	Dwellings where all residents are students.
O	Armed Forces Barracks, Messes and Marries Quarters.
P	Properties occupied by a member of a visiting Force.
S	Dwellings occupied only by a person or persons under the age of 18.
U	Dwellings occupied only by the severely mentally impaired or the severely mentally impaired together with students.
V	Dwellings occupied by Diplomats.
W	Annexes which are occupied by a dependant relative.