

Exempt properties

Certain classes of properties are exempt from Council Tax, this means there is no bill to pay. Some exemptions apply for a fixed time and others apply until there is a change of circumstances.

The classes of properties that are exempt are:

A – (This class no longer applies).

Properties which need or are undergoing major repair work to make them habitable, or are undergoing structural alterations. This exemption was ceased with effect from 1 April 2013. There are no discounts for properties undergoing major works.

B – Unoccupied for less than six months and owned by a charity.

The property must be owned by a registered charity and must have been used for charitable purpose up to the date it became empty. An exemption will be applied to the liability for a duration of 6 months.

C – (This class no longer applies).

Properties that are unoccupied and unfurnished. This exemption was ceased with effect from 1 April 2013. There are no discounts for unoccupied and unfurnished properties.

D – A property left empty by a person in detention (e.g. in prison or hospital).

If the person liable for the Council Tax has been detained and the property has become empty, then it will continue to receive an exemption until circumstances change.

E – A property left empty by a person who has become a patient resident in a hospital or care home.

If you live alone, and your house becomes unoccupied because you have moved into a care or nursing home, hospital or hostel which is now your main residence, you will be exempt from Council Tax. To qualify, you must have been living at the care home or hospital since you moved out of your home. The exemption will last for as long as you stay there.

F – An unoccupied property that forms part of the estate of a person who has died. The property is exempt for up to 6 months from the grant of probate or letters of administration. An unoccupied property in which the deceased person was a tenant of the dwelling at the date of death and an executor or administrator is liable for rent or a licence fee. In this situation the property does not need to be unfurnished.

G – A property where occupation is prohibited by law.

If an order is in force which forbids occupation of the property, then an exemption will be applied until circumstances change. An example of a qualifying empty property could be where a planning condition prevents occupancy or the property is deemed structurally unsafe for occupation.

H – An unoccupied property which is awaiting occupation by ministers of religion from which they will perform their duties.

The exemption applies to a property held for a minister of any religious denomination. You must provide a letter from the diocese or relevant body confirming that the property is being held empty for occupation by a minister of religion. The letter must include details on what duties will be performed from the property.

I – A property left empty by a person who has moved to receive care.

If you have to leave your own home to go and live with another person, so that they can provide you with care, your home will be exempt from Council Tax. Your home must remain empty in order to qualify, and the move must be permanent. Qualifying, you have to move directly from your home to the place where you are receiving care, you can't gain exemption if you have lived elsewhere in between.

J – A property left empty by a person who has moved to provide care to another person.

If you have to leave your own home in order to provide live-in care to someone else, then your home could be exempt from Council Tax, if it remains empty. The person you are providing care for should meet one of the conditions listed under class I above.

K – A property left empty by a student who has moved away to study.

When last occupied, the property must have been the sole or main residence of a person who is a student. The student must have begun living elsewhere for study purposes within six weeks of leaving the property. The course must be a full-time course - that is, last for at least one academic year, take more than 24 weeks in that year and involve more than 21 hours a week of study.

L – A property repossessed by a mortgage lender

If the property is still occupied when the mortgage provider takes possession, the exemption doesn't apply until the property is empty. The exemption continues until the property is sold or the mortgage provider gives up the property.

M – Student Halls of Residence.

Halls of residence for students are exempt provided the accommodation is either owned or managed by a prescribed educational establishment, owned or managed by a body established for charitable purposes only or subject to an agreement in which an educational establishment has nominated most residents

as students. The accommodation must be provided mainly for students who are on a further or higher course of education although part of the accommodation may be used for staff or other people.

N – A property occupied only by full-time students.

The property must be occupied solely by students, school or college leavers or non-British spouses of students to qualify for an exemption. Even if one resident in the property is not a student, you could still benefit from a Council Tax discount for apprentices, students or trainees. You will be required to provide a student certificate confirming your status.

O – A property to house armed forces personnel, owned by the Ministry of Defence.

Living accommodation for UK armed forces that 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.

P – A property where the liable person is a member of a visiting armed force.

A property is exempt from Council Tax if the person who would otherwise have been liable is either a member of a visiting force from a country to which the Visiting Forces Act 1952 applies or a member of a civilian component of the force. A dependant of a member is also exempt, providing that the dependant is neither a British citizen nor ordinarily resident in the United Kingdom.

Q – An unoccupied property which is the responsibility of a bankrupt's trustee.

An unoccupied property dwelling is exempt indefinitely where the liable Council Tax payer has been made bankrupt and liability would fall to a trustee in bankruptcy. The property may be furnished or unfurnished.

R – A property consisting of a caravan pitch or a boat mooring which is not occupied by a caravan or houseboat.

The exemption will cease as soon as a boat or caravan is moved to the mooring or pitch.

S – A property occupied only by under 18 year olds.

You need to send a copy of the birth certificates of every resident in the house with your application.

T – An unoccupied property which forms part of a single property which includes another property and may not be let separately from that other property without a breach of planning control. (S.171A Town & Country Planning Act 1990) for example an annexe.

An example of such a dwelling would be a 'granny annexe'. You need to send a copy of any planning restriction with your application.

U – A property occupied only by a person or persons who is or are severely mentally impaired who would be liable to pay the Council Tax.

If you have a severe cognitive impairment which appears to be permanent, you will be exempt from Council Tax. You need a medical certificate from a doctor which shows that you are entitled to (but not necessarily receiving) one of a number of specific benefits. We can advise on the list of benefits that qualify. If you have a severe mental impairment and share your home with one other person who would normally have to pay Council Tax, a single person discount will be applied to the bill. If all the people living in a property are severely mentally impaired, it is exempt from Council Tax.

V – A property where the liable person is entitled to diplomatic privileges or immunities.

A property is exempt from Council Tax if it is the main residence in the UK of at least one person who has diplomatic status

W – A property that is a self-contained unit attached to or within the grounds of another property, where one of the self-contained properties is occupied by a dependent relative of a person who lives in the other part of the property.

An exemption may also be granted where an annexe is empty and cannot be let separately without a breach of planning permission. This exemption can be granted regardless of whether the property is furnished or not, and continues as long as nobody is living in the annexe. An annexe would also not be liable for council tax if it was occupied by someone under the age of 18, or who was in full-time education.