

EXEMPT DWELLINGS FOR COUNCIL TAX

A dwelling falling into any of the following classes will be exempt from the Council Tax. If circumstances change you have a duty to notify the Council within 21 days of this fact.

Please note an inspection of the property will be made from time to time to ensure the Council's records are up to date.

CLASS

DEFINITION

- A An unoccupied and substantially unfurnished dwelling that is undergoing structural repair/alteration or addition where less than six months have elapsed since the completion of works (maximum period of exemption 12 months).
- B An unoccupied dwelling owned by a body established for charitable purposes and was last occupied in furtherance of the charity's objectives and less than six months have elapsed since last occupied.
- C A dwelling is exempt for a maximum period of six months from the date it is both unoccupied and unfurnished irrespective of any change of ownership.
- D An unoccupied dwelling where the liable person is detained elsewhere by order of a Court.
- E An unoccupied dwelling where the liable person resides permanently in a Hospital, Hostel, Nursing Home or Care Home.
- F An unoccupied dwelling where a person subject to the charge is the personal representative of a deceased person and no grant of probate or letters of administration have been made or less than six months have elapsed since such a grant was made.
- G An unoccupied dwelling where occupation is prohibited by Law.
- H An unoccupied dwelling which is being held available for a minister of any religious denomination as a residence from which to perform his or her duties.
- I An unoccupied dwelling where the previous liable person is now living elsewhere for the purposes of receiving care by reason of old age, disablement, illness, past or present alcohol or drug dependency, mental disorder and is not resident in a Hospital, Hostel, Nursing Home or Care Home.
- J An unoccupied dwelling where the liable person permanently resides elsewhere in order to provide personal care and attention for someone due to old age, disablement, illness, past or present alcohol or drug dependence or mental disorder.
- K An unoccupied dwelling which was last occupied by one or more students who live elsewhere for the purpose of study.
- L An unoccupied dwelling where the mortgagee is in possession under the mortgage.
- M Halls of Residence that are predominantly for the occupation of students and are owned or managed by a specified institution.
- N A dwelling that is occupied wholly by recognised students.
- O A dwelling owned by the Secretary of State for Defence and held for the purpose of armed forces accommodation.
- P A dwelling where a liable person has a relevant association within Part I of the Visiting Forces Act 1952.
- Q An unoccupied dwelling where the liable person is a trustee in Bankruptcy.
- R An unoccupied caravan pitch or boat mooring.
- S A dwelling only occupied by a person or persons under 18 years old.
- T An unoccupied dwelling which forms part of another dwelling which may not be easily let separately, only applies under specific conditions.
- U A dwelling which is wholly occupied by a person or persons who are severely mentally impaired.
- V A dwelling where a liable person is a foreign diplomat or a foreign official of an international organisation headquartered in the UK.
- W A separate dwelling within a single property which is occupied by a dependant relative.

THE DEFINITIONS ABOVE ARE SHORTENED VERSIONS. THE ACTUAL DEFINITIONS ARE CONTAINED WITHIN THE COUNCIL TAX (EXEMPT DWELLINGS) ORDER 1992 AS AMENDED.

BAND	VALUE OF PROPERTY	PROPORTION PAYABLE RELATIVE TO BAND D
A	up to £40,000	$\frac{2}{3}$ rds
B	£40,001 to £52,000	$\frac{7}{9}$ ths
C	£52,001 to £68,000	$\frac{8}{9}$ ths
D	£68,001 to £88,000	1
E	£88,001 to £120,000	$\frac{11}{9}$ ths
F	£120,001 to £160,000	$\frac{13}{9}$ ths
G	£160,001 to £320,000	$\frac{15}{9}$ ths
H	over £320,000	2

HOW DWELLINGS ARE VALUED

Valuations are carried out by the Valuation Office Agency. The basis of the Valuation is the "Capital Value" of each dwelling. Capital values are based on the amount a dwelling might have sold for on the open market, subject to certain valuation assumptions, on the 1 April 1991. Any increase or fall in a dwelling's value which results from a general change in the housing market will not affect its valuation.