

APPENDIX C**Council Tax Unoccupied Property Exemptions list (for information only)**

CLASS	DEFINITION
Class B	Belongs to a charity; up to 6 months exemption
Class D	Was previously the sole or main residence of someone in prison or detention
Class E	Was previously the sole or main residence of someone in a hospital, nursing or residential care home, or certain hostels
Class F	A property where the tax payer has died (no probate has been granted)
Class F/A	A property where the tax payer has died (probate has been granted); up to 6 months
Class G	Occupation is prohibited by law
Class H	A property being kept for the occupation of a minister of religion
Class I	Was previously the sole or main residence of someone who is receiving care in a place other than a hospital or care home
Class J	A property owned by, and was previously the sole or main residence of someone who is residing elsewhere providing personal care
Class K	A property that was previously the sole or main residence of a student who is resident elsewhere or a person who will become a student within 6 weeks of vacating
Class Q	Unoccupied Dwelling Held by Trustees in Bankruptcy
Class R	Unoccupied caravan pitch or boat mooring
Class T	Unoccupied Annexes