

Summary of other available discounts and exemptions

Class/type	BRIEF DESCRIPTION	Exemption Maximum Period
A	No longer available (Empty property uninhabitable)	Deleted from 01.04.13
B	Unoccupied dwellings owned by Charities	Up to 6 months empty.
C	No longer available (Empty property)	Deleted from 01.04.13
D	Dwelling left empty by a person detained elsewhere. Where a person is detained in prison	Whole of any period during which this situation exists. Empty.
E	Dwelling left empty by a person living in a hospital or a care home. Where the owner or tenant has their main or sole residence in a care home or hostel or in an independent hospital where care or treatment is being given	Whole of any period during which this situation exists. Empty.
F	Unoccupied dwelling where the person who was liable to pay council tax has died. The property had remained unoccupied and a grant of probate or letters of administration has not been made. The exemption continues for six months after the grant of probate if the property remains unoccupied.	Whole of any period during which this situation exists. Empty.
G	Occupation prohibited by law. A property where by reason of action taken to prohibit occupation or with a view to acquiring it, under powers conferred by an Act of Parliament.	Whole of any period during which this situation exists. Empty.
H	Unoccupied dwelling held for a minister of religion. A residence which he or she will perform the duties of their office.	Whole of any period during which this situation exists. Empty.
I	Dwelling left empty by a person needing personal care. Where an owner or tenant has gone to receive treatment and care that is not regarded as a care home or hospital	Whole of any period during which this situation exists. Empty.
J	Dwelling left empty by a person providing personal care. Where an owner or tenant has changed their place of residence in order to provide personal care for someone else.	Whole of any period during which this situation exists. Empty.
K	Dwelling left unoccupied by a student (or by students). Provided the unoccupied property was last occupied by a student and no one else apart from students lived in the property. The exemption only continues for so long as the person remains a student.	Whole of any period during which this situation exists. Empty.
L	Unoccupied property where mortgagee is in possession. Exemption applies when the dwelling is vacated by the occupants.	Whole of any period during which this situation exists. Empty.
M	Halls of residence for students. Provided the accommodation is owned or managed by a prescribed educational establishment.	Whole of any period during which this situation exists.
N	Dwelling occupied only by students. The Students must be undertaking a full time course of education at a recognised place of education	Whole of any period during which this situation exists.

O	Armed forces accommodation (UK forces). Living accommodation which is owned by the secretary of state for defence is exempt.	Whole of any period during which this situation exists.
P	Dwelling occupied by a member (and dependants) of visiting forces. If a person has a relevant association with a visiting force and in occupation an exemption applies.	Whole of any period during which this situation exists.
Q	Dwelling left empty by a bankrupt. Where the empty property is managed by a trustees in bankruptcy.	Whole of any period during which this situation exists. Empty.
R	Caravan pitches and moorings for boats. A pitch or mooring which is not occupied is exempt	Whole of any period during which this situation exists. Empty.
S	Dwellings occupied only by persons under 18. (Applies from 1st April 1995)	Whole of any period during which this situation exists.
T	Unoccupied annexe to an occupied dwelling. A dwelling which forms part of a property which include another dwelling (mainly known as a granny annexe) where it may not be let separately from the main dwelling. (Applies from 1 April 1999, updated from 1 st April 1995)	Whole of any period during which this situation exists. Empty.
U	Dwellings occupied by the severely mentally impaired. (Applies form 1 st April 1999, updated from 1 st April 1995)	Whole of any period during which this situation exists.
V	Dwelling which are the main residence of a person with diplomatic privilege or immunity. The person must not be a British subject or Citizen	Whole of any period during which this situation exists.
W	Occupied annexes. Part of the property is occupied separately (as self-contained annexe) by an elderly or disabled relative of the family who lives in the other part of the building (Applies from 1 st April 1997)	Whole of any period during which this situation exists.

If your bill indicates a discount has been allowed, you must tell the Council of any change in circumstances that affects this or you may be required to pay a penalty.

The Council may grant discretionary discounts where it considers there is an exceptional and significant effect on the council tax payer should it not do so, while having due regard to the cost to all council tax payers.