

APPENDIX A

EXISTING CLASSES OF EMPTY AND OCCUPIED PROPERTY EXEMPTIONS

Existing Classes of Empty Property Exemption

Class	Description	Exemption period	
A	Major repairs/structural alterations	Up to 12 months	
B	Unoccupied, owned by charity	No time limit	
C	Empty and unfurnished	Up to 6 months	
D	Due to person being in prison	No time limit	
E	Person gone to live in care home	No time limit	
F	Council Tax payer deceased	No time limit	
G	Occupation prohibited by law	No time limit	
H	Dwelling held for minister of religion	No time limit	
I	Person living elsewhere to receive personal care	No time limit	
J	Person living elsewhere to provide personal care	No time limit	
K	Dwelling left empty by a student	No time limit	
L	Mortgagee in possession (Repossessed property)	No time limit	
Q	Left empty by bankrupt person Where liability rests with trustee	No time limit	
R	Caravan pitches or boat moorings not in use	No time limit	
T	Unoccupied annex to an occupied dwelling that cannot be let separately	No time limit	

Occupied property exemptions

Class	Description	Exemption period	
M	Student halls of residence	No time limit	
N	All occupiers are students school or college leavers or non British dependants or partners of students	No time limit	
O	UK armed forces accommodation	No time limit	
P	Visiting forces accommodation	No time limit	
S	All occupiers are under 18	No time limit	
U	All occupiers are severely mentally impaired	No time limit	
V	Main residence of a person with diplomatic immunity or privilege	No time limit	
W	The annex to a property occupied by a dependant relative	No time limit	