

Statutory Council Tax Exemptions

A property might be exempt from Council Tax if it is:

- Requiring, or undergoing major structural work in order to make it habitable. The property must also be unoccupied and substantially unfurnished (exempt for up to 12 months)
- unoccupied and owned by a charity (exempt for up to six months)
- unoccupied and substantially unfurnished (exempt for up to six months)
- left unoccupied by person(s) detained in prison
- left unoccupied by person(s) permanently in hospital, nursing or care home
- left unoccupied through death of resident(s) (exempt for up to 6 months after probate/letters of administration). ***NB - this exemption only applies where the property has been vacant since the date of death.***
- occupation prohibited by law
- unoccupied and held for a minister of religion
- left unoccupied by person(s) receiving care in another place (other than a hospital, nursing or care home)
- left unoccupied by person(s) residing and providing care elsewhere
- Unoccupied and owned by a student and when it was last occupied it was the residence of that student and no-one else other than students lived there.
- repossessed and unoccupied property
- halls of residence predominantly for student accommodation
- is occupied solely by student(s). This also includes a student's husband, wife or dependant who is not a British Citizen and is prevented from working or claiming benefit
- owned by Secretary of State for Defence
- occupied by members of visiting forces
- unoccupied and held by trustee in bankruptcy
- unoccupied caravan pitch or boat mooring
- occupied solely by person(s) under 18
- unoccupied annexe
- is occupied solely by person(s) who is (are) severely mentally impaired as declared by a medical practitioner and who are in receipt of certain benefits.
- properties occupied by certain diplomats
- An annex or self-contained part of property occupied by an elderly or disabled relative of the resident living in the rest of the property.
- properties occupied solely by care leavers