**Appendix 1: Council Tax Exemption Classes, numbers and value of Relief granted at 15th March 2022**

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| **Class** | **Description** | **Restrictions** | **Cases of Relief Awarded** | **Value of Relief** |
| **B** | Unoccupied, owned by a charity | Can be furnished or unfurnished | 15 | £8,295.94 |
| **D** | Empty due to person being in prison | Must have a relevant absentee | 4 | £6,619.78 |
| **E** | Empty due to a person having gone to live in a care home | Have a relevant absentee | 50 | £102,255.98 |
| **F** | Council Tax payer deceased | Can be furnished or unfurnished | 276 | £437,887.49 |
| **G** | Occupation prohibited by law | Can be furnished or unfurnished | 6 | £8,786.12 |
| **H** | Dwelling held for a minister of religion | Can be furnished or unfurnished | 1 | £1,195.41 |
| **I** | Person living elsewhere to receive personal care | Have a relevant absentee | 5 | £6,925.68 |
| **J** | Person living elsewhere to provide personal care | Have a relevant absentee | 5 | £10,402.10 |
| **K** | Dwelling left empty by a student | Can be furnished or unfurnished | 0 | £0.00 |
| **L** | Mortgagee in possession | Can be furnished or unfurnished | 0 | £0.00 |
| **M** | Students’ halls of residence | Occupied | 2,407 | £5,863,384.54 |
| **N** | Dwellings occupied only by students, school or college leavers, or by certain spouses or dependants of students | Occupied | 2,967 | £4,844,513.07 |
| **O** | UK armed forces accommodation | Occupied | 0 | £0.00 |
| **P** | Visiting forces accommodation | Occupied | 24 | £52,595.84 |
| **Q** | Property left empty by a bankrupt person | Can be furnished or unfurnished | 0 | £0.00 |
| **R** | Unoccupied caravan pitch or boat mooring | Unoccupied by a caravan or boat | 4 | £4,374.96 |
| **S** | Occupied only by persons under 18 | Occupied | 44 | £103,493.77 |
| **T** | Unoccupied annexe to an occupied dwelling | Can be furnished or unfurnished | 19 | £28,779.05 |
| **U** | Dwellings occupied only by severely mentally impaired persons | Occupied | 113 | £215,644.78 |
| **V** | Main residence of a person with diplomatic privilege or immunity | Occupied | 30 | £84,831.65 |
| **W** | Occupied annexe to an occupied building | Occupied | 11 | £16,380.13 |
| **Totals** |  |  | 5,981 | £11,796,366.29 |