

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

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

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