

APPENDIX A - CURRENT COUNCIL TAX EXEMPTIONS/EMPTY PROPERTY DISCOUNTS

Exemptions:

Class – Description

- B** Unoccupied dwellings owned by a charity (up to six months).
- D** A dwelling left unoccupied by people who are detained e.g., in prison.
- E** An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
- F** Dwellings left empty by deceased persons.
- G** An unoccupied dwelling where the occupation is prohibited by law.
- H** Unoccupied clergy dwellings.
- I** An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
- J** An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to provide personal care to another person.
- K** An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
- L** An unoccupied dwelling which has been taken into possession by a mortgage lender.
- M** A hall of residence provided predominantly for the accommodation of students.
- N** A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.

- O** Armed forces' accommodation.
- P** A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.
- Q** An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
- R** Empty caravan pitches and boat moorings.
- S** A dwelling occupied only by a person, or persons, aged under 18.
- T** A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.
- U** A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by a one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.
- V** A dwelling in which at least one person who would otherwise be liable is a diplomat.
- W** A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling

Current Empty Homes Discounts

Code - Description

Property Category	First Phase	Second Phase	Third Phase	Forth Phase	Fifth Phase
PCLD50 Unoccupied substantially unfurnished requiring Major/Structural repairs to render habitable	Unoccupied discount of 50% for up to 12 months or 6 months after works complete	PCLD0 Full council tax charged following PCLD50 discount	PREM100 Charged 200% of the normal council tax after the dwelling is empty for 2-5 years by 01.04.19 and if it is not being actively marketed for sale/let	PREM200 Charged 300% of the normal council tax after the dwelling is empty for 5 - 10 years by 01.04.20 and if it is not being actively marketed for sale/let	PREM300 Charged 400% of the normal council tax after the dwelling is empty for 10+ years by 01.04.21 and if it is not being actively marketed for sale/let
PCLC5017 Unoccupied - Substantially unfurnished	Unoccupied discount of 50% for up to 3 months	PCLC0 Full council tax charged following PCLC5017 discount			
PCLB5017 Unoccupied – Substantially furnished	Unoccupied/furnished discount of 50% for up to 3 months	PCLB1 Full council tax charged following PCLB5017 discount	n/a	n/a	n/a

PCLB0	Full council tax charged	n/a	n/a	n/a	n/a
Second home – Substantially furnished, not someone's sole/main residence					

Note: Local discounts referred to above, apply to the property, and not to an individual's account. Therefore, once the relevant period of time has been spent, the discount will not be applied again until the property has been occupied for 6 weeks or more.