

ANNEX B

Council tax exemptions

This annex gives detailed information about council tax exemptions relating to **Chapter 2**.

Table B1 gives figures for each class of exemption. The total for November 2004 is consistent with that given in **Table 2.2k** in **Chapter 2**.

Table B1: Number of dwellings exempt from council tax by class of exemption						
Exemption class	1 November 2002		1 November 2003		1 November 2004	
	Dwellings (thousand)	% of exemptions	Dwellings (thousand)	% of exemptions	Dwellings (thousand)	% of exemptions
Class A	35.4	5.4	35.5	5.3	34.9	5.0
Class B	1.2	0.2	1.0	0.1	1.0	0.1
Class C	244.1	37.4	241.4	36.2	250.2	36.2
Class D	1.1	0.2	1.1	0.2	1.2	0.2
Class E	23.6	3.6	24.3	3.6	23.9	3.5
Class F	54.2	8.3	60.1	9.0	62.0	9.0
Class G	13.0	2.0	14.2	2.1	16.7	2.4
Class H	1.0	0.1	1.0	0.1	0.9	0.1
Class I	3.0	0.5	3.0	0.4	2.9	0.4
Class J	0.6	0.1	0.6	0.1	0.6	0.1
Class K	0.7	0.1	1.1	0.2	1.2	0.2
Class L	3.5	0.5	2.4	0.4	2.0	0.3
Class M	20.5	3.1	21.1	3.2	22.9	3.3
Class N	132.7	20.3	139.8	21.0	150.7	21.8
Class O	49.2	7.5	47.5	7.1	45.8	6.6
Class P	12.0	1.8	12.3	1.8	12.3	1.8
Class Q	1.1	0.2	0.3	0.0	0.3	0.0
Class R	3.9	0.6	4.0	0.6	3.9	0.6
Class S	8.0	1.2	8.5	1.3	8.8	1.3
Class T	1.8	0.3	2.0	0.3	2.4	0.3
Class U	33.8	5.2	36.7	5.5	38.2	5.5
Class V	3.6	0.5	3.8	0.6	3.6	0.5
Class W	4.9	0.8	5.1	0.8	5.5	0.8
Total	652.9	100.0	666.7	100.0	691.8	100.0

Table B2 gives the definition for each class of council tax exemption.

Table B2: Definitions of the council tax exemption classes	
Class A	Vacant dwellings where major repair works or structural alterations are required, under way or recently completed (up to twelve months).
Class B	Unoccupied dwellings owned by a charity (up to six months).
Class C	A vacant dwelling (i.e. empty and unfurnished) (up to six months).
Class D	A dwelling left unoccupied by people who are in prison.
Class E	An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
Class F	Dwellings left empty by deceased persons.
Class G	An unoccupied dwelling where the occupation is prohibited by law.
Class H	Empty clergy dwellings.
Class 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.
Class J	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and who has moved in order to provide personal care to another person.
Class K	An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
Class L	An unoccupied dwelling which has been taken into possession by a mortgage lender.
Class M	A hall of residence provided predominantly for the accommodation of students.
Class N	A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
Class O	Armed forces' accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them, allowed for in line 20 of the CTB1 form).
Class P	A dwelling where at least one person who would otherwise be liable is a member of a Visiting Force.
Class Q	An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
Class R	Empty caravan pitches and boat moorings.
Class S	A dwelling occupied only by a person, or persons, aged under 18.
Class 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.
Class 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 one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.
Class V	A dwelling in which at least one person who would otherwise be liable is a diplomat.
Class W	A dwelling which forms part of a single property, including at least one or other dwelling, and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.