

Council Tax Discretions

Appendix A

Unoccupied property exemptions

- Unoccupied properties owned and last used by a registered charity (up to six months exempt)
- Properties left unoccupied by someone in prison, unless imprisoned for non-payment of fines or council tax
- Properties left unoccupied by someone living in a hospital, care home or nursing home with no plans to move back to the property
- Properties left unoccupied by deceased persons where probate or letters of administration are to be granted; and properties where such a grant has been made in the last six months.
- Properties left unoccupied, as the law forbids any one living there
- Unoccupied properties to be used by a minister of religion
- Properties left unoccupied by people receiving care somewhere other than a hospital, care home or nursing home
- Properties left unoccupied by people providing care somewhere else
- Properties left unoccupied, as the owner is a student living somewhere else
- Properties left unoccupied due to repossession
- Properties left unoccupied that are the responsibility of a trustee in bankruptcy
- Empty caravan pitches or residential houseboat moorings
- Unoccupied property that forms part of another property, which cannot be let separately because of planning rules.