

Birmingham City Council Exemption Codes

Unoccupied Property owned by Charity (Class B)

A property owned by a charity is exempt for up to 6 months if when Last occupied it was used for charity purposes.

Property left empty by a person in detention (Class D)

An unoccupied property is exempt if the owner or tenant is detained in prison, a hospital or some other place of detention, unless they were imprisoned for non-payment of council tax or fine.

Property left empty by someone living in a hospital or care home (Class E)

An unoccupied property is exempt if it was previously the sole or main home of the owner or tenant and their main home is now a hospital, care home, or hostel where they are receiving treatment.

Property unoccupied because the owner or tenant has died (Class F)

Where a property is left unoccupied following the death of the owner or tenant, an exemption can be granted until probate is granted or letters of administration are obtained, and for up to six months afterwards if it remains unoccupied.

Property where occupation is prohibited by law (Class G)

An unoccupied property is exempt if it cannot be occupied by law, for instance where a compulsory purchase order has been made. However, if someone occupies a property despite such prohibition, they will be liable for an occupied council tax charge.

Property left unoccupied for a minister of religion (Class H)

An unoccupied property is exempt if held available for a minister of religion as somewhere from where they will perform their duties, for example a vicarage. This applies whether or not it was used for such a purpose previously.

Property left empty by someone needing personal care (Class I)

An unoccupied property is exempt if it was previously the sole or main home of the owner or tenant and they have since gone to live somewhere to receive care due to old age, disablement, past or present alcohol or drug dependence, or past or present mental disorder. This includes people being looked after by relatives, and those in institutions that would not give rise to an exemption under Class E above.

Property left empty by a person providing personal care (Class J)

An unoccupied property is exempt if it was previously the sole or main home of the owner or tenant and they have since gone to live elsewhere to provide care to someone who requires care due to old age, disablement, past or present alcohol or drug dependence, or past or present mental disorder. They do not need to live with the person being cared for, but they must be better able to look after them from their new home.

Property left unoccupied by a student (Class K)

This exemption applies where a property was previously the sole or main home of a student who has moved elsewhere and no-one other than students was living there.

Unoccupied property repossessed by a mortgagee (Class L)

An unoccupied property is exempt if it has been repossessed by a mortgage company and has not yet been sold.

Student's hall of residence (Class M)

Halls of residence are exempt if they are occupied by students and owned and managed by an educational establishment.

Student exemption (Class N)

An occupied property where there is a full time student living in a property on their own or a full time student living in a property solely with other full time students.

Armed forces (Class O)

Applied indefinitely to occupied and unoccupied dwellings which are owned by the secretary of state defense and are for the purposes of armed forces accommodation e.g. barracks

Visiting forces (Class P)

Occupied property where at least one person is liable to pay Council Tax satisfies the provision that they have 'relevant association' with visiting armed forces.

Unoccupied property where the liable person is a trustee in a bankruptcy (Class Q)

An unoccupied property is exempt if the person liable is a trustee in a bankruptcy. This can be the official Receiver (OR) or an insolvency practitioner (IP). The exemption will continue until the property is sold, or the trustee disclaims any interest in the property.

Unoccupied caravan pitch or boat mooring (Class R)

Council Tax is charged on a pitch occupied by a caravan or a mooring occupied by a boat if it is someone's sole or main home. A pitch or mooring not occupied by a caravan or boat is exempt.

Property occupied by minors (Class S)

A property that is only occupied by a person or persons who is under 18 years of age is exempt from having to pay Council Tax.

Unoccupied annexes (Class T)

This exemption applies to an unoccupied annex that cannot be let separately from the main part of the property without breaching planning control.

Property occupied by someone with dementia and others who are severely mentally impaired (Class U)

Households containing people suffering from severe mental impairment, including (but not limited to) those with Alzheimer's or Parkinson's disease, those who have suffered a stroke, those with severe learning difficulties and those who have suffered such impairment as a result of injury, may be entitled to a reduction in their council tax. To qualify, someone must be medically certified as having a condition that affects their intelligence and social functioning that appears to be permanent, and be entitled to (but not necessarily receiving) at least one of a number of qualifying benefits.

Accommodation for diplomat (Class V)

A property is exempt if at least one liable person is a foreign diplomat.

Occupied by a dependant relative (Class W)

An annex or similar self-contained part of a property will be exempt if it is occupied by an elderly or disabled relative of the resident living in the adjoining property.