

APPENDIX 3

CATEGORIES OF EMPTY DWELLINGS THAT WILL STILL BE EXEMPT FROM COUNCIL TAX UNDER THE PROPOSALS CONTAINED IN THE REPORT

<u>Exemption Class</u>	<u>Description</u>
B	Empty property owned by a charity (exempt for up to 6 months)
D	Property left empty by someone who is in detention
E	Property left empty by someone who has moved to receive personal care in a hospital or home
F	Empty property where the taxpayer is deceased and probate has not been granted
FF	Empty property where the taxpayer is deceased and probate was granted less than 6 months ago
G	Empty because the law says the property cannot be lived in
H	Property waiting to be lived in by a Minister of Religion
I	Property left empty by someone who has moved to receive care elsewhere
J	Property left empty by someone who has moved to provide care for another person
K	Property left empty by students
Q	Property left empty by a person who has become bankrupt
R	Empty caravan pitch or boat mooring
T	An unoccupied dwelling which is attached to another property which may not be let separately