

Class	Description
B	Unoccupied property owned by a registered charity. Last occupied by the charity, and less than six months since last occupation date.
D	Unoccupied properties, which were the previous sole or main residence of a person now in detention (except for non-payment of a fine or Council Tax).
E	Unoccupied property which was the previous sole or main residence of a person now either a permanent hospital patient or resident in a home.
G	Unoccupied property where occupation is prohibited by law, eg property is kept unoccupied due to impending compulsory purchase order.
H	Unoccupied property held vacant for a Minister of Religion from where they would perform their duties.
I	Unoccupied property where person is resident elsewhere for the purposes of receiving care, not resident in a hospital etc., previously his/her sole or main residence and has been continuously unoccupied.
J	Unoccupied property where person is resident elsewhere for the purposes of providing personal care and previously his/her sole or main residence.
K	Unoccupied property where the qualifying person is a student, or became a student within 6 weeks of vacating the property and was previously his/her sole or main residence.
L	Property where the mortgagee is in possession
M	Halls of residence provided predominantly for students.
O	Dwellings contained in or consisting of: Armed Forces Barracks, Messes or Married Quarters.
P	Armed Forces accommodation or dwellings where a member of a visiting force would otherwise be liable to pay.
Q	Unoccupied property where the liable person is a trustee in bankruptcy.
R	A pitch or mooring which is not occupied by a caravan or a boat.
S	Property where all occupants are under 18, and the liable person is under 18.
T	Unoccupied dwelling, which forms part of a single property, which includes another dwelling but cannot be let separately from that dwelling.
U	Dwellings in which the only residents are severely mentally impaired and where they would otherwise have been liable to the Council Tax.
V	Dwellings occupied by a diplomat, or a member of an international organisation headquartered in the UK.
W	Occupied dwelling which consists of an annexe within the same curtilage; this class exempts the sole or main residence of a dependant relative of a person who is resident in the other part of the dwelling.