

**ASHFORD BOROUGH COUNCIL**  
THIS NOTICE FORMS PART OF YOUR COUNCIL TAX BILL

**COUNCIL TAX – EXEMPT DWELLINGS 2023/2024**

The classes of exempt dwellings as prescribed in the Council Tax (Exempt Dwellings) Order 1992 (Statutory Instruments 1992/558, 1993/150, 1994/539, 1995/619, 1997/656, 1999/536, 1999/1522 and 2000/424 and 2006/2318) are as follows:

CLASS/CODE

(see Council Tax Bill)

**A ALTERED AND REPAIRED DWELLINGS - now included in Discounts (see note 5)**

**B EMPTY DWELLINGS OWNED BY CHARITIES**

A dwelling owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months since the relevant day, and was last occupied in furtherance of the objects of the charity.

**C DWELLINGS LEFT EMPTY AND UNFURNISHED (INCL. NEWLY BUILT) - now included in Discounts (see note 5)**

**D DWELLINGS LEFT EMPTY BY PRISONERS**

- (1) An unoccupied dwelling which either
  - (a) would be the sole or main residence of a person who is owner or tenant and is detained elsewhere in circumstances specified in paragraph 1 of Schedule 1 to the Local Government Finance Act 1992 but for his detention, or
  - (b) was previously the sole or main residence of such a person, if he has been a relevant absentee for the whole period since it last ceased to be such.
- (2) For the purposes of paragraph (1) above, a dwelling shall be regarded as unoccupied if its only occupant or occupants are persons detained elsewhere in the circumstances there mentioned.

**E DWELLINGS LEFT EMPTY BY PATIENTS IN HOSPITALS AND CARE HOMES**

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of the dwelling and

- (a) has his sole or main residence elsewhere in the circumstances specified in paragraph 6, 7 or 8 of Schedule 1 to the Local Government Finance Act 1992; and
- (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence.

**F DWELLINGS LEFT EMPTY BY DECEASED PERSONS**

- (1) an unoccupied dwelling –
  - (a) which has been unoccupied since the date of death of a person (“the deceased”); and
  - (b) in relation to which one of the conditions set out in paragraph (2) below is satisfied;
- (2) the conditions referred to in paragraph (1) above are, subject to paragraph (3) below, that –
  - (a) the deceased had, at the date of his death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of six months or more, and
    - (i) no person is a qualifying person in respect of the dwelling; or
    - (ii) a person is a qualifying person in respect of the dwelling acting in his capacity as executor or administrator, and no person is a qualifying person in any other capacity;
  - (b) the deceased was a tenant of the dwelling at the date of his death, and an executor or administrator acting in his capacity as such is liable for rent or, as the case may be, a licence fee, for the day;
- (3) sub-paragraphs (a) (ii) and (b) of paragraph (2) above shall only apply, in a case where a grant of probate or letters of administration has been made, if less than six months have elapsed since the date of the grant;

**G DWELLINGS WHICH ARE UNFIT ETC**

An unoccupied dwelling the occupation of which is prohibited by law, or is unoccupied by reason of any action taken by a public body to prohibit occupation (including planning condition).

**H EMPTY CLERGY DWELLINGS**

An unoccupied dwelling which is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of his office.

**I DWELLING LEFT EMPTY BY PEOPLE RECEIVING CARE**

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of the dwelling and

- (a) has his sole or main residence in another place (not being a hospital, residential care home, nursing home, mental nursing home or hostel within the meaning of paragraphs 6, 7 or 8 of Schedule 1 to the Local Government Finance Act 1992) for the purpose of receiving personal care required by him by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and
- (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence.

**J DWELLINGS LEFT EMPTY BY PEOPLE PROVIDING CARE**

An unoccupied dwelling which was previously the sole or main residence of a person who is an owner or tenant of the dwelling and

- (a) has his sole or main residence in another place for the purpose of providing, or better providing, personal care for a person who requires such care by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and
- (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence.

**K DWELLINGS LEFT EMPTY BY STUDENTS**

An unoccupied dwelling

- (a) which was last occupied only by one or more students whose sole or main residence it was; and
- (b) in relation to which a qualifying person is a student who fulfils the description in paragraph (a) above and who has been a student for the whole of the period or has become a student within six weeks since the dwelling last ceased to be his main residence.

**L REPOSSESSED DWELLINGS**

An unoccupied dwelling where a mortgagee is in possession under the mortgage.

**M HALLS OF RESIDENCE**

A hall of residence provided predominantly for the accommodation of students which is either:

- (a) owned or managed by an institution within the meaning of paragraph 5 of Schedule 1 to the Local Government Finance Act 1992 or by a body established for charitable purposes only; or
- (b) the subject of an agreement allowing such an institution to nominate persons to occupy the majority of the accommodation so provided.

**N DWELLINGS ONLY OCCUPIED BY STUDENTS**

(1) A dwelling which is either;

- (a) occupied by one or more residents all of whom are students; or
- (b) occupied only by one or more students as term time accommodation.

(2) For the purposes of paragraph (1), a dwelling is to be regarded as occupied by a student or a school or college leaver as term time accommodation during any vacation in which he;

- (a) holds a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling; and
- (b) has previously used or intends to use the dwelling as term time accommodation.

**O ARMED FORCES BARRACKS, MESSES AND MARRIED QUARTERS**

A dwelling of which the Secretary of State for Defence is the owner, held for the purpose of armed forces accommodation.

**P DWELLINGS OCCUPIED BY MEMBERS OF VISITING FORCES**

A dwelling which members of visiting forces (or their dependants where they are neither British Citizens nor ordinary residents in the United Kingdom) would otherwise be Council taxpayers.

**Q DWELLINGS LEFT EMPTY BY A BANKRUPT**

An unoccupied dwelling where the liable person would be a trustee in bankruptcy.

**R DWELLING CONSISTING OF PITCH OR MOORING**

A vacant pitch or mooring not occupied by a caravan or boat.

**S DWELLING ONLY OCCUPIED BY PERSONS UNDER 18**

A dwelling occupied only by a person or persons aged under 18 years.

**T EMPTY ANNEXES**

An unoccupied dwelling which;

- (a) forms part of a single property which includes another dwelling; and
- (b) may not be let separately from that other dwelling without a breach of Planning Control within the meaning of Section 171A of the Town and Country Planning Act 1990.

**U DWELLINGS ONLY OCCUPIED BY STUDENTS AND PERSONS SEVERELY MENTALLY IMPAIRED**

(1) a dwelling occupied only-

- (a) by one or more severely mentally impaired persons, where, but for this Order, either such a person, or a relevant person, would be liable to pay the Council Tax; or
- (b) by one or more severely mentally impaired persons, together with one or more relevant persons.

(2) For the purposes of paragraph (1) above-

- (a) 'relevant person' has the meaning given by paragraph 2(a) of Class N above, and
- (b) 'severely mentally impaired' has the meaning given in paragraph 2 of Schedule 1 to the Act.

**V FOREIGN DIPLOMATS**

A dwelling occupied by a person on whom diplomatic privileges and immunities apply.

**W 'GRANNY' ANNEXES**

A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in that other dwelling, or as the case may be, one of those other dwellings.

**NOTES**

1. For the purpose of determining the relevant day, any period of less than 6 weeks within which the dwelling concerned was occupied shall be disregarded.
2. For the purposes of classes B and F a dwelling consisting of a pitch occupied by a caravan or a mooring occupied by a boat is deemed vacant if unoccupied (it need not also be unfurnished).
3. For the purpose of Class N the term student includes school or college leaver and spouse or dependant of student who is not a British Citizen and who is prevented by the terms of entry to the UK from taking paid employment or from claiming benefits.
4. This explanation is for guidance only and is not an authoritative interpretation of the relative law and regulations.
5. The Government have legislated that from 31 March 2013 Class A & C cease to be exemptions and become discounts from 1 April 2013. The criteria for granting both Discounts remain as the previous exemption and 100% discount for both applies however the period of the discount for the former Class C has been reduced to six weeks from 6 months.