

Definitions from Exemption desk aid for Class K; N; N2 & M

Exemption Classes

Class	Description	End Date	Review Date
K	Dwellings left unoccupied by students – for the duration of their studies. When last occupied must have been the sole or main residence for a student (or students) only, who has or has been a student since leaving the property or became a student within 6 weeks of leaving the dwelling. <i>If more than one person previously lived in the dwelling they must all have been (or become) students for this exemption to apply.</i>		30 th September of next year
M	<u>Occupied Property</u> Halls of Residence – unlimited. May be occupied or unoccupied. The halls of residence must be provided predominantly for students and be owned or managed by an educational establishment or by a charity.		30 th September of next year
N	<u>Occupied Property</u> Property solely occupied by students - unlimited. The property remains exempt during student holidays as long as the students return after their holiday.		30 th September of next year

Discount / Disregard Category – Occupied Property

Category	Description	Discount Amount	Required Review Date
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(A discount is awarded where one of the following categories apply and one other adult over 18 years of age is residing in the property)

Students / Apprentice	A full time student, student nurse or apprentice	25%	30 th September of next year
Non-British Spouses of Students	A person who is not a British Citizen who is the spouse or dependant of a student and is prevented from taking paid work or claiming benefit	25%	30 th September of next year