

## **APPENDIX 1**

### **Current Discount**

#### **Offered for Sale: 10% Discount**

A discount of 10% is available when a property is being actively offered for sale and it has been unoccupied in excess of twelve months.

Documentary evidence of offer for sale is required.

It is available for a maximum period 24 months.

Current number of relief awards: **22**

Current Value of relief awards: **£3K**

#### **Offered for Rental: 10% Discount**

A discount of 10% is available when a property is being actively offered for rent and it has been unoccupied in excess of twelve months.

Documentary evidence of offer for rent is required.

It is available for a maximum period 24 months.

Current number of relief awards: **0**

Current Value of relief awards: **£0**

#### **Post Purchase: 10% Discount**

A discount of 10% is available when there is a change of ownership and the property has been unoccupied in excess of twelve months.

It is available for a maximum period of 12 months.

Current number of relief awards: **36**

Current Value of relief awards: **£4K**

### **Proposed Amendment**

It is believed that this discount is operating in an effective manner and delivering the desired outcomes.

It is proposed it is **RETAINED** without amendment.

It is believed that this discount is operating in an effective manner and delivering the desired outcomes.

It is proposed it is **RETAINED** without amendment.

It is believed that this relief is too tightly defined and it is proposed it should be **DISCONTINUED** and replaced with the **10% Liable Person Change discount** proposed in this report.