

Column A
2023 Empty Property Relief

Column B
Proposed amendment

50% Relief

A property which is empty of removable items is entitled to a 50% relief for a three month period.

It is proposed that this relief is **retained** in the new policy.

Current number of relief awards: **5**
Current Value of relief awards: **£3K**

10% Relief

A property which has been empty in excess of three months is entitled to 10% relief.

It is proposed that this relief is **amended** to 5% relief.

Current number of relief awards: **94**
Current Value of relief awards: **£58K**

It is estimated this policy revision will increase rates income by **£55K**

Exemption – Bankruptcy

An empty property for which the ratepayer is a bankrupt private individual is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

Current number of relief awards: **1**
Current Value of relief awards: **£9K**

Exemption – Compulsory Purchase

An empty property subject to a compulsory purchase order is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

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

Exemption – Empty Land

Empty land which is inserted on the Valuation Roll is entitled to exemption from the payment of rates.

It is proposed that this exemption is **amended** to 5% relief.

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

It is estimated this policy revision will **not increase** rates income

Exemption – Executry

An empty property forming part of a deceased private individual's estate is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

Current number of relief awards: **6**
Current Value of relief awards: **£9K**

Exemption – Industrial

An empty property conforming to the criteria of industrial use is entitled to exemption from the payment of rates for a six month period. This is followed by entitlement to 10% relief.

It is proposed that this exemption is **amended** to 5% relief.

Current number of relief awards: **27**
Current Value of relief awards: **£32K**

It is estimated this policy revision will increase rates income by **£30K**

Exemption – Listed Building

An empty property has listed building status is entitled to exemption from the payment of rates.

It is proposed that this exemption is **amended** to a 5% relief.

Current number of relief awards: **39**
Current Value of relief awards: **£270K**

It is estimated this policy revision will increase rates income by **£256K**

Exemption – Liquidated

An empty property for which the ratepayer has been liquidated is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

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

Exemption – Minimum Rateable Value

An empty property has a rateable value of up to £1,700 is entitled to exemption from the payment of rates.

It is proposed that this exemption is **amended** so that properties with a rateable value of up to £2,000 qualify.

Current number of relief awards: **84**
Current Value of relief awards: **£30K**

It is estimated this policy revision will affect 3 properties and decrease rates income by **£3K**

Exemption – Prohibited by Law

An empty property for which occupancy is prohibited by law is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

Current number of relief awards: **0**

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

Exemption – Sequestration

An empty property for which the ratepayer is a sequestrated private individual is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

Current number of relief awards: **0**

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

Exemption – Shootings

The right to shoot over ground is entered into the Valuation Roll. Scottish Government previously issued guidance that if this right is not exercised there is entitlement to ongoing exemption from the payment of rates.

It is proposed that in accordance with the local authority's previous bespoke policy, no exemption from the payment of rates by offered to shooting rights which are not exercised.

Current number of relief awards: **0**

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

Since this is a continuation of an existing policy there will be **no change** in rates income

Exemption – Wound Up

An empty property for which the ratepayer is a company being wound up is entitled to exemption from the payment of rates.

It is proposed that this exemption is **retained** in the new policy.

Current number of relief awards: **0**

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