

APPENDIX 1

Current Reduction

50% Reduction

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

Current number of relief awards: **4**
Current Value of relief awards: **£25K**

10% Reduction

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

Current number of relief awards: **12**
Current Value of relief awards: **£14K**

Exemption – Bankruptcy

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

Current number of relief awards: **1**
Current Value of relief awards: **£7K**

Exemption – Compulsory Purchase

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

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 ongoing exemption from the payment of rates.

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

Proposed Reduction

It is proposed that this reduction is retained in the new policy.

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Exemption – Executry

An empty property forming part of a deceased's executry is entitled to ongoing exemption from the payment of rates.

It is proposed that this reduction is retained in the new policy.

Current number of relief awards: **6**
Current Value of relief awards: **£10K**

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 an ongoing 10% reduction.

It is proposed that this reduction is retained in the new policy.

Current number of relief awards: **8**
Current Value of relief awards: **£29K**

Exemption – Listed Building

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

It is proposed that this reduction is retained in the new policy.

Current number of relief awards: **34**
Current Value of relief awards: **£230K**

Exemption – Liquidated

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

It is proposed that this reduction 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 ongoing exemption from the payment of rates.

It is proposed that this reduction is retained in the new policy.

Current number of relief awards: **102**
Current Value of relief awards: **£32K**

Exemption – Prohibited by Law

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

It is proposed that this reduction 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 has been sequestered is entitled to ongoing exemption from the payment of rates.

It is proposed that this reduction 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 has 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 this reduction is NOT retained in the new policy.

Current number of relief awards: **67**
Current Value of relief awards: **£44K**

Exemption – Wound Up

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

It is proposed that this reduction is retained in the new policy.

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