

Proposed Empty Property Relief Policy

- 1.0 It is proposed that the following classes of Empty Property Relief are available to ratepayers in the next financial year, 2023-24:
- i) an **empty property** will be entitled to a three-month period of 50% relief from the payment of rates from the date that the property was last occupied;
 - ii) once any **50% Empty Property Relief expires**, there will be entitlement to 5% relief from the payment of rates. This award will remain current until the property is occupied;
 - iii) if more than **three months have elapsed** since the property was last occupied at the time this policy comes into operation, there will be an entitlement to 5% relief from the payment of rates. This award will remain current until the property is occupied;
 - iv) an empty property whose occupancy is **prohibited by law** under statutory powers exercised by the local authority will be entitled to exemption from the payment of rates while an Order prohibiting occupancy of the property remains active;
 - v) an empty property subject to a **compulsory purchase order** will be entitled to exemption from the payment of rates while this Order is active;
 - vi) an empty property whose ratepayer is the estate of a **deceased private individual** which has not been confirmed by the Sheriff Court will be entitled to exemption from the payment of rates until the Grant of Confirmation is made by the Sheriff;
 - vii) an empty property whose ratepayer is a company which is being **wound up** or **liquidated** will be entitled to exemption from the payment of rates until the winding-up process is complete;
 - viii) an empty property whose ratepayer is a **sequestered** or **bankrupted** private individual will be entitled to exemption from the payment of rates until this process is complete;
 - ix) empty properties with a rateable value of **£2,000** or less will be exempt from the payment of rates, regardless of the vacancy reason. This 'ceiling' has been in place for a number of years, and the proposed increase will result in a number of vacant properties with small rateable values attracting exemption. This outcome is useful to the local authority as the cost of billing such properties is disproportionate to the revenues raised from them;

- 1.1 A consequence of this proposed policy is that a number of classes of empty property which previously received exemption will no longer do so:
- i) exemption will no longer be available to empty **listed** buildings. These will instead receive 5% Empty Property Relief as detailed on point (ii), above;
 - ii) exemption will no longer be available to **empty land**. This will instead receive 5% Empty Property Relief as detailed on point (ii), above;
 - iii) exemption is no longer available to empty **industrial** properties. These will instead receive 5% Empty Property Relief as detailed on point (ii), above;
 - iv) in a continuation of the local authority's bespoke 2023 Empty Property Relief policy, no award of empty property relief is available to non-exercised **shooting rights**.