



Rates payable on empty homes

From 1st October 2011 the same level of rates became applicable to all domestic properties whether they are occupied or empty. This is intended to encourage empty properties to be brought back into use. This fact sheet answers some questions that you may have.

If you need help completing this form or require it in a different language or format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

What is meant by empty?

Generally a property will be considered empty for rating purposes where it is unoccupied, unfurnished and not used for storage purposes. The term 'empty homes' encompasses houses, private garages and private storage premises.

Who will have to pay rates on empty homes?

The person entitled to possession of the property, generally the owner¹, will have to pay rates where a property is empty.

Will I be sent a bill automatically?

If you haven't yet received a rate bill in relation to the property, you should contact LPS on 0300 200 7801. Alternatively, you can complete an online form to sign up for rates at www.nidirect.gov.uk/rates.

Will there be any exclusions from the rating of empty homes?

A number of properties will be excluded from the rating of empty homes. While not an exhaustive list, exclusions will include those detailed on **Page 4**. A full list of exclusions and application forms, where applicable, are available at www.nidirect.gov.uk/articles/rating-empty-homes.

Do I have to apply for an exclusion from the rating of empty homes?

Generally you will have to apply for an exclusion from the rating of empty homes and provide the necessary evidence to Land & Property Services (LPS). An application is not required where the rateable capital value of the property is under £20,000 or for the developer exclusion which will, where possible, be awarded automatically.

¹ 'Owner' is used in this document to refer to the person entitled to possession of an empty property. In some cases this may be a person subject to a tenancy agreement.

Will I qualify for an exclusion if I have bought a new home that has never been occupied?

No. The exclusion is only offered to developers to ensure that new house building is not discouraged.

How are rental properties affected?

All empty properties will be charged rates regardless of whether or not they are rented. There are alternative payment provisions available to landlords depending on the type of rate account that applies to their property.

A separate fact sheet explaining the different types of accounts is available at www.nidirect.gov.uk/rates-rental-properties.

How much rates will I have to pay?

The amount of rates that you will have to pay is based on the capital value of the property. The amount due will be the same as when the property is occupied (generally ignoring any reliefs awarded when occupied). For more detailed information about how your rates are calculated, see www.nidirect.gov.uk/rates.

It should be noted that from 1st April 2015, the 4% early payment discount also applies to vacant domestic properties.

If you, as the owner of an empty home, do not pay the rates nor contact LPS to make the necessary payment arrangements, you will be taken to court.

Where owners deliberately damage property to avoid paying rates LPS has powers to deal with this. In exercising these powers, and calculating a rate bill, LPS would assume that the property had not been damaged.

What should I do next?

If you are the owner of an empty home and have not yet supplied your contact information to LPS you must do so, using one of the methods below:

Write to us at:

Land & Property Services
Application Based Rate Relief
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

Go Online:

www.nidirect.gov.uk/rating-empty-homes

Dial **0300 200 7801** (calls charged at local rate)

If outside NI, dial

+44 28 9049 5794

Text Relay **1800 0300 200 7801**

Notes

- You can find the capital value of any domestic property in Northern Ireland at www.nidirect.gov.uk/domestic-valuation.
- Please note that renovations are not covered by Rating of Empty Homes legislation. If your property is undergoing major structural works, you can apply to have your rateable value reviewed. It is important that you request a review as soon as the work begins, as the review will assess the condition of the property on the date that you made the request. If you contact LPS after the work has been completed, LPS will not be able to adjust your valuation. Apply online through www.nidirect.gov.uk/rates or contact LPS on **0300 200 7801**.

Important:

LPS is continually gathering ownership details for empty homes. If you own such a property you must inform LPS as soon as possible. Your rates will continue to accumulate while LPS try to identify the property owner using the Department's information gathering powers. This may result in you receiving a backdated bill.

List of Exclusions

Exclusion Category	Explanation
Rateable capital value under £20,000	The rateable capital value is the value we use to calculate your rate bill. This is shown on your bill and can be viewed on our website (see notes).
The owner is a developer of a newly built home that has never been occupied	There are a number of criteria to satisfy, including that the home: <ol style="list-style-type: none"> 1. is a new building; 2. has never been occupied; 3. has a first owner who is a developer; 4. it was first entered onto a valuation list, on or after 1st April 2007. A developer means a person undertaking development work that results in a new building. The exclusion will only apply once, while all the criteria are met, and is for up to 12 months. It will end where the property becomes occupied, is sold or after 12 months.
The empty home cannot be legally occupied.	This refers to empty homes where occupation is legally prohibited.
The empty home cannot be occupied due to the actions of a public body.	This refers to homes that are empty because a public body is prohibiting its occupation. Alternatively the public body may intend to acquire (vest) the property to support a public works scheme such as building a new road.
Listed buildings	The empty home is a listed building.
The owner is the personal representative of a deceased person	The person who is responsible for the empty home does so only in their capacity as the personal representative of the former owner, who is now deceased.
The owner is subject to a bankruptcy order	This means that the owner has been declared bankrupt.
The owner(s) are in care (nursing home, residential care or hospital)	This applies when all the current owners of the property live in a nursing home, residential care home or hospital (as their main home) and when they last occupied the empty house it was their sole or main residence.
The owner(s) are in detention	This applies when all the current owners of the property are detained (due to, for example, a court order) and have their main residence there. When they last occupied the empty house it must have been as their sole or main residence.
The owner has qualified for compensation from their Council due to flooding following heavy rain or tidal surge	There are a number of criteria to satisfy, including: <ul style="list-style-type: none"> • The owner has qualified for compensation from their Council due to flooding • the property was their main residence before becoming unoccupied due to the flooding • the property has been unoccupied for a continuous period not less than 4 weeks The exclusion can be applied for a maximum of six months.

APPLICATION FOR EXCLUSION FROM RATING OF EMPTY HOMES



From 1st October 2011 rates are payable on all domestic properties whether they are occupied or empty (by empty we mean the property is **unoccupied, unfurnished and not used for storage purposes**).

NOTES

- Please complete in CAPITAL LETTERS using black ink.
- A separate application form will need to be completed for each property you wish to apply for.
- You must provide all necessary information and supporting evidence. If you do not, your application will be rejected.
- We will acknowledge receipt of your application within 10 working days.

If you need help completing this form or require it in a different language or format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

SECTION 1 – EMPTY PROPERTY DETAILS

Occupancy ID

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Account ID

--	--	--	--	--	--	--	--

Ratepayer ID

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Empty property address

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Postcode

DD/MM/YYYY

When did the property become unoccupied?

Is the property unfurnished? ☐ Yes ☐ No

If **Yes**, when did the property become unfurnished?

DD/MM/YYYY

Was the property your main residence before becoming unoccupied? ☐ Yes ☐ No

Is the property now occupied? ☐ Yes ☐ No

If **Yes**, when did the property become occupied?

DD/MM/YYYY

Who is occupying the property? Please supply full name.

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OWNER'S DETAILS

Owner's surname

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Owner's first name(s)

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Owner's address

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--

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Postcode

SECTION 2 – CLAIMANT’S DETAILS

Claimant surname

Claimant first name(s)

Correspondence address

Postcode

Business telephone number

Mobile telephone number

Email address

SECTION 3 – SPECIFY THE EXCLUSION YOU ARE APPLYING FOR

Please select the exclusion you are applying for. To qualify for exclusion you must meet one of the criteria listed below. **Please select only one exclusion. Remember to include the required evidence.**

**TICK
ONE**

Exclusion category	Required evidence
<input type="checkbox"/> The sole owner(s) are in care (nursing home, residential care or hospital)	Please provide supporting evidence from the care establishment. This evidence must be currently dated and show the date the relevant person became resident in the establishment.
<input type="checkbox"/> The sole owner(s) are in detention	Please provide third party evidence from the relevant authority confirming the start date and anticipated end date of detention.
<input type="checkbox"/> Any occupation is prohibited by law	Please provide evidence from the authority preventing occupation. Please ensure that the relevant statute prohibiting occupation is included in the evidence.
<input type="checkbox"/> Any occupation is prohibited by a public authority	Please provide evidence from the relevant public authority confirming that occupation of the property is being prevented.
<input type="checkbox"/> The property is a listed building or is the subject of a building preservation notice	Please provide us with the Historic Building reference number which is allocated by Northern Ireland Environment Agency. If the property is the subject of a building preservation notice please provide us with a copy.
<input type="checkbox"/> The property is a historic monument	Please provide us with the Sites and Monument Record reference number which is allocated by Northern Ireland Environment Agency.
<input type="checkbox"/> The property is the responsibility of the personal representatives of a deceased person	Please provide us with evidence from the solicitor or personal representative of the deceased person dealing with the deceased person's property. The evidence must contain: <ul style="list-style-type: none">• Copy of death certificate or grant of probate.• 3rd party proof of ownership demonstrating that the property remains in the sole ownership of the deceased person.
<input type="checkbox"/> Bankruptcy order	Please provide third party evidence of the bankruptcy order reference number and the date it came into place.
<input type="checkbox"/> Trustee under a deed of arrangement	Please provide written confirmation that you are a trustee under a deed of arrangement to which Chapter 1 of Part VIII of the 1989 Order applies.

Exclusion category	Required evidence
<input type="checkbox"/> Company in administration	Please provide written confirmation from the Administrator confirming their appointment and date of administration.
<input type="checkbox"/> Liquidator	Please provide written confirmation from the Liquidator confirming their appointment and the date of liquidation.
<input type="checkbox"/> Foyle, Carlingford and Irish Lights Commission	Please provide written evidence to confirm entitlement to possession.
<input type="checkbox"/> Special Purchase of Evacuated Dwellings	Please provide a copy of the SPED acceptance letter.
<input type="checkbox"/> Flooding following heavy rain or tidal surge	Please provide evidence of receiving compensation from the Council due to flooding following heavy rain or tidal surge.

SECTION 4 – DECLARATION

1. I confirm that the property the exclusion is being claimed for is empty during the period applied for.
2. I confirm that the information I have provided in this form is true and complete.
3. I understand that I must tell Land & Property Services if there is any change in circumstances relating to the exclusion.
4. I confirm that I give my consent for Land & Property Services to seek any further information from other sources to assess this application.

Signature of applicant

Date

DD/MM/YYYY

Data Protection

LPS collects and stores information for the purposes of rating, valuation, mapping and land registration in Northern Ireland. LPS will use and disclose/share the information you provide in full compliance with the Data Protection Act and the Department of Finance's Data Protection Policy.

Please be aware that Land & Property Services or an agent acting on behalf of Land & Property Services may carry out an inspection of the property to confirm that it is empty and unused. If the property is found to be occupied or used the award will be withdrawn.

Land & Property Services will carry out periodic reviews of all exclusion awards made. You will be required to produce evidence that the property was empty and unused while the exemption was in place. Failure to supply evidence will result in the award being withdrawn.

FOR INFORMATION

You should continue to pay your rate account while your application is being considered.

This will enable you to reduce the amount owing if your application is unsuccessful. If your application for relief is successful, monies already paid will be refunded if appropriate.

Please return to the following address:

Application Based Rate Relief
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

Dial **0300 200 7801** (calls charged at local rate)

Dial **+44 28 9049 5794** if outside the UK

Dial **18001 0300 200 7801** for Text Relay

Email: **xxxxxxxxxxxxxxxxxxxxxx@xxxxxxxxxxxx.xxv.u**

Or call into your local LPS office



Land & Property Services
Seirbhísí Talún & Maoine



Department of
Finance
An Roinn
Airgeadais
www.finance-ni.gov.uk

GUIDANCE NOTES – APPLICATION FOR EXCLUSION FROM RATING OF EMPTY HOMES.

- **The owner(s) are in care (nursing home, residential care or hospital):** This applies when all the current owners of the property live in a nursing home, residential care home or hospital as their main home and when they last occupied the empty house it was their sole or main residence.
- **The owner(s) are in detention:** This applies when all the current owners of the property are detained (due to, for example, a court order) and have their main residence there. When they last occupied the empty house it must have been as their sole or main residence.
- **Occupation is prohibited by law:** The person entitled to possession is prohibited by law from occupying it or allowing it to be occupied.
- **Occupation is prohibited due to actions of a public authority:** The person entitled to possession is prevented by a public body from occupying the property or allowing it to be occupied. Alternatively, the public body may intend to acquire (vest) the property to support a public works scheme such as building a new road.
- **Property is a listed building:** This applies when any building or part of a building comprising the property or part of it is included in a list compiled under Article 42 of the Planning (Northern Ireland) Order 1991 or is the subject of a building preservation notice within the meaning of Article 42A of that Order.
- **Property is a historic monument:** This applies when any building or part of a building comprising the property or part of it is included in the Schedule of monuments compiled under Article 3(1) of the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995.
- **Personal Representatives of a deceased person:** The person who owned the property has died. An exclusion may be awarded from the date of the deceased person's death until the date the deceased person's property is legally transferred. LPS may disregard furniture, for a limited time, where the property is the responsibility of the personal representative of a deceased person. In all other instances the property must be unfurnished.
- **The owner is subject to a bankruptcy order:** This applies when the person entitled to possession is subject to a bankruptcy order within the meaning of Parts 1 and VIII to X of the Insolvency (Northern Ireland) Order 1989.
- **Trustee under a deed of arrangement:** This applies when the person entitled to possession does so only in their capacity as a trustee under a deed of arrangement to which Chapter 1 of Part VIII of the Insolvency (NI) Order 1989 applies.
- **Company in administration:** This applies to a company in administration within the meaning of paragraph 2 of Schedule B1 to the 1989 Order or is subject to an administration order made under the former administration provisions within the meaning of Article 2 or the Insolvency (2005 Order) (Transitional Provisions and Savings) Order (Northern Ireland) 2006; or a company which is subject to a winding up order made under the 1989 Order or which is being wound up voluntarily under that Order.
- **Liquidator:** This applies where the person entitled to possession does so only in their capacity as liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency (Northern Ireland) Order 1989.
- **Foyle, Carlingford and Irish Lights Commission:** This applies where the person entitled to possession is the Foyle, Carlingford and Irish Lights Commission.
- **Special Purchase of Evacuated Dwellings:** This applies when an owner occupier has made a successful application to NIHE in respect of their home. They must supply the letter of offer from NIHE and any other available supporting evidence required by the scheme, such as, a signed certificate from the Chief Constable of the PSNI.
- **Flooding:** This applies where the owner has qualified for compensation from their District Council after severe flooding by virtue of a scheme made under Article 26 of the Local Government (Miscellaneous Provisions) (Northern Ireland) Order 1992

Further information on the above exclusions can be found in the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011 (<http://www.legislation.gov.uk/nisr/2011/36/contents/made>)