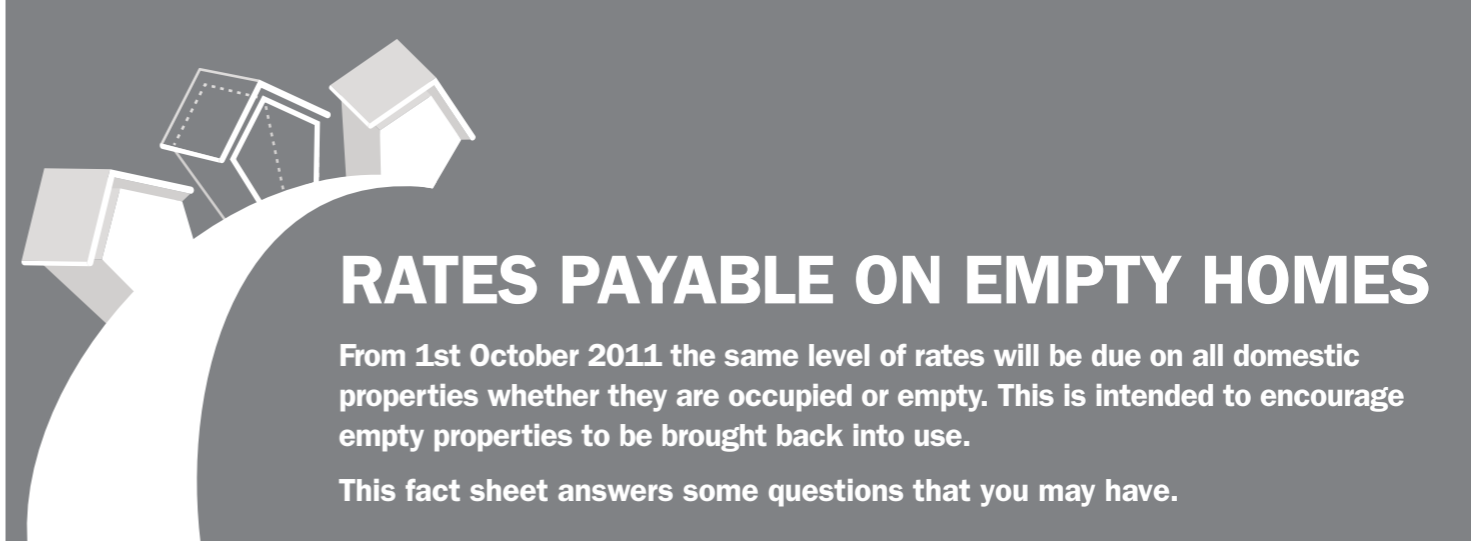


List of Exclusions

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. is in the capital value list (see notes); and 5. it was first entered onto a valuation list, on or after 1st April 2007. <p>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 time bound*. It will end where the property becomes occupied, is sold or the time bound period ends.</p>
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 owns 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 developer exclusion will apply as detailed below:

Date property is first shown in a valuation list or completed	Length of exclusion period
1st April 2007–31st March 2012 (inclusive)	18 months
1st April 2012 onwards	12 months



RATES PAYABLE ON EMPTY HOMES

From 1st October 2011 the same level of rates will be due on 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.

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?

Yes. From October 2011 bills will automatically be sent to the property owner.

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/emptyhomes.

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.

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.

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.

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.

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 the 4% early payment discount is only available for occupied houses. This discount will not apply to empty houses.

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
Central Investigation Team
Room G18
Colby House
Stranmillis Court
BELFAST, BT9 5BJ

Visit: www.nidirect.gov.uk/emptyhomes

Tel: Dial 0300 200 7801

Textphone: Dial 18001101

Important:

LPS is currently gathering ownership details for empty homes. If you own such a property you must inform LPS as soon as possible. If LPS does not have the necessary details at 1st October 2011 the owner will still be responsible for rates. Where ownership information is obtained from other sources at a later date, under the Department's information gathering powers, the owner will be billed. In these cases the bill will be backdated to the date that rates should have been paid from.

Additional information

Some Housing Associations may be interested in purchasing properties, although preference may be given to groups of new build dwellings, in areas where there is an assessed housing need, the property in question is suitable and would offer good value for money to the public purse. Property owners though should be aware that Housing Associations are not obliged to purchase any properties and each approach will be assessed according to its individual merits.

Contact details for your local housing association are available at www.nidirect.gov.uk/housing-associations-contact.

Notes

- You can find the capital value of any domestic property in Northern Ireland at www.nidirect.gov.uk/domestic-valuation.
- This fact sheet is correct at the time of publication but may be subject to change. The latest version of the fact sheet can be found at www.nidirect.gov.uk/emptyhomes.