**Appendix 1**

**Falkirk Council**

**Empty Property Relief Policy**

1. **Scope**

Falkirk Council, as all other Local Authorities in Scotland, is required to develop a policy on the charging and reliefs available to empty properties within the Non Domestic Rating system.

The policy will be effective from 1st April 2023 and replicates the statutory reliefs in place up to 31st March 2023

1. **Definition**

Empty properties are defined as those subjects that have been added to the Valuation List by the Assessors for Central Scotland which are not currently occupied.

1. **Extent to which relief can be awarded for subjects completely unoccupied**

The following relief will be awarded, where relevant conditions are met, normally following an application made by ratepayer, or their agent.

 **Relief to be awarded – Time Limited**

• Unoccupied industrial property will receive 100% relief for the first six months after becoming unoccupied, and 10% awarded thereafter until occupied.

• Other (non-industrial) unoccupied property will receive 50% relief for the first three months after becoming unoccupied and awarded 10% thereafter until occupied.

**100% Relief awarded – without limit of time**

100% relief will be indefinitely awarded for unoccupied properties which meet any of the following:-

* Empty property is a listed building

The rateable subjects are:

1. Are subject of a building preservation notice/s as defined by Section 56 of the town and Country Planning (Scotland) act 1972 (a) or included in a list compiled under Section a of that Act; or
2. Included in the Schedule of Monuments compiled under Section 11 of the Ancient Monuments and Archaeological Areas Act;
* Empty property where the rateable value is under £1,700
* Empty property which is owned by a trustee for sequestration, liquidation, or executors . The person entitled to possession of the lands and heritages is so entitled by virtue only of being: -
	+ 1. The trustee under a trust deed for creditors; or
		2. The trustee under an award of sequestration; or
		3. The executor of the estate of a deceased person.
* Empty property where the owner is a company or partnership being wound up under the Insolvency Act.
1. The person entitled to possession of the lands and heritages is so entitled in his capacity as liquidator by virtue of an order made under Section 112 or Section 145 of the Insolvency Act 1986 (d); or
2. The owner of the lands and heritages is a company which is subject to a winding-up order made under the Insolvency Act 1986, or which is being wound up voluntarily under that Act.
* Empty property which cannot be occupied by law The owner of the lands and heritages are prohibited by law from occupying them or allowing them to be occupied.
* Empty property which is under a compulsory purchase order. The lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them.
* Empty property which has no buildings (i.e. land)

# Property Partly Unoccupied For A Short Time

 If a property is *partly* unoccupied for a short time, the Chief Finance Officer may award relief on that part of the property which is not occupied. Any constant period of part non-occupation of less than four weeks (28 days) duration will not qualify for relief.

The normal maximum duration of an award of relief will be six months (183 days). Once the maximum duration of award has been reached in any 12-month period, a year must elapse before a further award can be made for the same part of a property.

For relief to be awarded the unoccupied part must constitute at least 5% of the total rateable value or have a minimum apportioned value of £5,000. The maximum award of relief for any subject will be capped at £50,000, or 5% of annual rates payable, whichever is higher.

Applications for relief due to part occupation can be accepted at any time but they will not be assessed until/unless there is no outstanding appeal against rateable value of subjects, or the time limit for making an appeal has expired.

1. **Implementation**

 Any business in receipt of empty relief on 31st March 2023 will have to reapply for 2023/24, ensuring that all awards are accurate. Online applications will be encouraged with alternative application routes made available where that is not possible/practical

1. **Review**

This Policy will be reviewed after conclusion of first full year (2023/24) with any changes being introduced at start of third year (2025/26).