

FOI DOF/2024-0034

Request received 21 January 2024

For the last year data set that you have (with it be 2021/2022 or 2022/2023) - either data set is fine for this request

1. Can you advise of the following: a breakdown of the amount of domestic rate exclusions (including reliefs/ exclusions / rebates / discounts etc) into each category?
2. In simple terms, the figures for the amount of properties on which no rates were paid or there was a discount and the categories under which these exclusions / discounts / reliefs fell.

Clarification received 1 February 2024

Reference your request for clarification I am enquiring as to the number of properties in both instances.

Response

1. The Department can confirm that it holds the information requested. The table below lists the number¹ of domestic/mixed² properties that benefited from a relief or allowance in the 2022/23 rating year by relief or allowance category.

The number of domestic/mixed properties that benefited from a relief or allowance in the 2022/23 rating year by relief or allowance category

Relief or Allowance	Number of Domestic/Mixed properties
Clergyman's Allowance	1,628
Disabled Person's Allowance	12,320
Early Payment Discount	160,821
Farmhouse Allowance	26,787
Housing Benefit for Rates	44,908
Landlords Allowance	212,105
Lone Pensioner Allowance	37,134
Low Income Rate Relief	10,977
Maximum Capital Value Cap	7,787
Rate Rebate Scheme	48,527
Rating of Empty Homes	5,427

Of these categories, Housing Benefit for Rates, includes Housing Benefit for Owner Occupiers, and Housing Benefit/Low Income Rate Relief for Private Tenants, who have chosen a credit on their rate account (Social Sector is not

¹ Note: this number will differ from a count of ratepayers or occupancies benefiting from the relief or allowance at a specific point in time.

² Mixed properties (a property that is a mix of Domestic and Non-Domestic) are included in this count.

included). Lone Pensioner Allowance includes, Housing Benefit for Owner Occupiers, and Housing Benefit/Low Income Rate Relief for Private Tenants who have chosen a credit on their rate account (Social Sector is not included). Low Income Rate Relief refers to Low Income Rate Relief for Owner Occupiers only (does not include Social Sector). Rate Rebate Scheme includes Owner Occupiers, Private Tenants and Social Sector.

2. The total number of distinct domestic/mixed properties that benefited from one or more relief or allowance in the 2022/23 rating year was 471,194. This figure is different from the total of the table above as some properties receive more than one relief/allowance. The totals include those with no rates to pay as well as reduced liabilities.