

## **Lines to Take**

### **1) Why is this Review taking place now?**

Land & Property Services (LPS) has a statutory duty to maintain the Valuation Lists used as the basis for collecting rates in Northern Ireland. That duty covers dealing with changes to property such as new buildings, alterations to premises, demolitions etc. It also includes ensuring that premises are correctly distinguished within the Valuation Lists in terms of their entitlement to exemption from rates.

### **2) Are all Exempt properties being reviewed?**

Yes – all properties currently distinguished as Exempt or Partially Exempt in the Valuation List will be reviewed on a rolling programme over the next few years. A review has just been completed for office, shop and warehouse premises. The current review will cover partially exempt domestic properties as such properties may have seen changes which need to be reflected in their rating assessment.

### **3) Are the grounds for entitlement to exemption being changed?**

No – the grounds for entitlement to exemption are set out in the rating legislation and precedents established through tribunal / court cases. Those grounds are not being changed

### **4) Is this review aimed at generating additional revenue?**

No – it is not envisaged that this exercise will generate additional revenue. Its purpose is to ensure that entitlement to exemption is correctly applied

### **5) Is there a possibility we could lose our exemption status as a result of this Review?**

Yes – Where the circumstances have changed this could result in a change to entitlement.

### **6) What happens if I cannot reply within the 21 day period requested?**

Where the questionnaire cannot be completed within the 21 days it is essential that NI Direct pass contact details or transfer calls to the Review Team.

02871319192 (Extn 62192) – Peter Clifford [peter.clifford@dfpni.gov.uk](mailto:peter.clifford@dfpni.gov.uk)  
02871319077 (Extn 62077) – Noel Maybin

### **7) I am unclear as to why I have received this questionnaire?**

If you occupy or are responsible for the property stated on the questionnaire you must complete it to allow consideration of whether partial exemption is

still warranted. If further advice is required then NI Direct should pass contact details or transfer calls to the Review Team. .  
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