

**FOI DOF/2024-0103**

**Request**

**Domestic rates in Northern Ireland**

I was hoping you could tell me the following information for the last two financial years for which you have data:

1. How many properties in Northern Ireland are required to pay regional rates?
2. How many properties in Northern Ireland actually pay regional rates?
3. How many properties in Northern Ireland have partial or full exemption from paying regional rates?
4. Please break down how many have a partial exemption and full exemption?

Clarified (re 2024-0074) received on 21/2/24 as:

1. i.e. domestic rates in general
2. i.e. the number that having been issued a bill have paid in full
3. Re: exemptions - the number of properties in receipt of each type of allowance, exclusions or reliefs and the number which get full relief (100%), or partial, or none

**DoF response**

I can confirm the Department holds the information requested.

Please see tables below showing the numbers of Domestic occupancies for the last two financial years where an occupancy represents a liable person, persons, business or organisation at a property at a given time. This analysis has been carried out at occupancy level due to the reliefs and allowances being applied at that level and usually applies to the occupant and not the property. A property may have more than one occupant in any one rating year.

Mixed properties (a property that is a mix of Domestic and Non-Domestic) are not included in this count.

1. The table below contains the number of Domestic occupancies with a non-zero Rates Assessment in each rating year (2021/22 and 2022/23).

<b>Rating Year</b>	<b>Number of Domestic occupancies with a non-zero Rates Assessment in the rating year</b>
2021/22	858,799
2022/23	862,951

2. The table below contains the number of Domestic occupancies with a non-zero Rates Assessment and paid in full (i.e. zero debt balance at End of Year - 31<sup>st</sup> March).

<b>Rating Year</b>	<b>Number of Domestic occupancies with a non-zero Rates Assessment and paid in full at End of Year (31<sup>st</sup> March)</b>
2021/22	790,489
2022/23	802,419

3. The table below details the number of Domestic occupancies that had a non-zero Rates Assessment and were in receipt of an allowance, exclusion or relief in the rating year, by category.

<b>Relief or Allowance</b>	<b>2021/22</b>	<b>2022/23</b>
Clergyman's Allowance	1,422	1,408
Disabled Person's Allowance	12,230	12,318
Early Payment Discount	160,969	161,764
Farmhouse Allowance	27,738	26,859
Housing Benefit for Rates	48,730	45,022
Landlords Allowance	210,844	212,357
Lone Pensioner Allowance	35,369	35,296
Low Income Rate Relief	12,046	10,965
Maximum Capital Value Cap	7,918	7,961
Rate Rebate Scheme	45,069	50,141
Rating of Empty Homes	2,632	2,413

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 to have the relief credited to the rate account (does not include Social Sector).
- Lone Pensioner Allowance includes Owner Occupiers and Private Tenants who have chosen to have the relief credited to the 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); and
- Rate Rebate Scheme includes Owner Occupiers, Private Tenants and Social Sector.

Note: Occupancies may receive more than one relief/allowance (e.g. Lone Pensioner's Allowance and Early Payment Discount). This number will differ from a count of ratepayers, properties or occupancies benefiting from the relief or allowance at a specific point in time.

4. The table below details the number of Domestic occupancies that had a non-zero Rates Assessment and get full relief or allowance (100%), or partial relief or allowance, or no relief or allowance.

Relief or Allowance	<b>2021/22</b>	<b>2022/23</b>
No Relief or Allowance	384,812	388,983
Full Relief or Allowance	76,946	76,804
Partial Relief or Allowance	397,041	397,164

Occupancies with a non-zero assessment and in receipt of a relief or allowance (as included in Table 3) during the rating year are defined as either getting full or partial relief.

- no relief is assumed to be those occupancies that were not in receipt of a relief or allowance during the rating year;
- full relief is assumed to be those occupancies that made no payment during the rating year, were in receipt of one or more relief or allowance and had no debt remaining at the end of the rating year; and
- partial relief is assumed to be all other occupancies, in receipt of one or more relief or allowance, that were not categorised as getting full relief.

Note: total number of occupancies in receipt of either a full or partial relief is different from the total of Table 3 above as some occupancies receive more than one relief or allowance.