

**Aberdeen City Council**  
**PARTNERSHIP BUDGET 2023/24**

<b>Non Domestic Rates - Empty Property Relief Scheme</b>	
<p>Following the existing types of relief, the proposed scheme is a consistent award of '50% for three months, followed by 10% thereafter' and this is applied across all relief categories (except the 100% relief applied to properties where the owner or tenant company has entered insolvency).</p>	
<p>The initial award of 50% relief for three months would apply from the date the property became empty, as opposed to the policy start date (1 April 2023). This scheme does not apply to periods prior to 1 April 2023.</p>	
<b>Type of Relief</b>	<b>Relief % and period</b>
<b>Industrial Properties</b> e.g. factories, warehouses, workshops, garages where the whole or main use of the property falls within these categories	50% for 3 months, thereafter 10%
<b>Non-Industrial Properties</b> e.g. shops, offices, retail warehouses where the whole or main use is non-industrial.	50% for 3 months, thereafter 10%
<b>Historic/Listed</b>	50% for 3 months, thereafter 10%
<b>Rateable Value is less than £1,700</b>	50% for 3 months, thereafter 10%
<b>Serious Fire Flood Incapable of Occupation</b>	50% for 3 months, thereafter 10%
<b>Vacant Ground</b>	50% for 3 months, thereafter 10%
<b>Executor</b>	50% for 3 months, thereafter 10%
<b>Insolvency</b>	100%, unlimited period