

Date received:	12 th July 2024
Date responded:	26 th July 2024
Subject:	Property Rates - Discounts

Question:

“What discounts if any are available to property rates in relation to (1) registered and (2) unregistered associations;

What discounts have been received on any property with an indication if possible of why, such as registered charity or disruptive works etc.”

Response:

Please refer to the Freedom of Information response dated 16th July 2024 which confirms discounts that are available for property rates in Section 74 of the Rates and Valuation Act 1974. Also provided in this response are the details of discounts that have been applied during the 2023/24 financial year, all of which relate to charities. Please follow the link to view the response;

<http://douglas.gov.im/index.php/info/item/2952-foiresponses>

There are two types of discounts available as detailed in section 74 of the Act (Churches or chapels not liable to rates) and section 64 (Discount on rates paid on or before 30th June). Section 64 permits the Council to levy a discount rate for Rates paid in full by the discount date (30th June). The current discount rate set by Douglas City Council is 2.5%. There are no discounts available for other reasons such as disruptive works.