



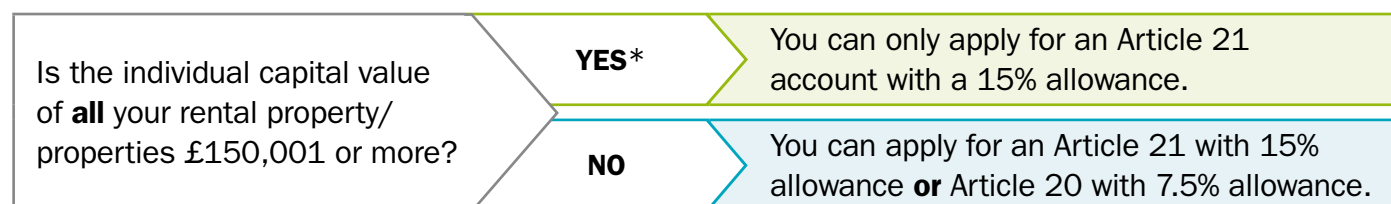
Rental Properties: Applying for a Landlord Account

If you are a landlord and own two or more properties you can apply to Land & Property Services (LPS) to have your properties managed under one account. At the moment there are two types of rate accounts available to landlords with either:

- an Article 20 account which offers a 7.5% allowance, **or**
- an Article 21 account which offers a 15% allowance.

Please be aware that from 1st April 2012 it is planned to reduce the 15% allowance to 12.5%. This is subject to Assembly approval.

Which account can I choose?



* Unless the property is classed as a House in Multiple Occupancy (HMO) in which case you can apply for either the 7.5% or 15% allowance. Find out more about HMOs in Important Notes section overleaf.

The difference between the two accounts

The table below shows the main differences. For a full list of landlord conditions please see reverse.

7.5% Allowance (Article 20)	15% Allowance (Article 21)
<p>Current Position</p> <ul style="list-style-type: none"> • Receive 7.5% allowance on the rate bill (if you satisfy all the conditions). • Empty property — Rates will be charged at 100% with no allowance awarded on the empty property. • There may be some exclusions to rates being charged on empty properties which may be applicable. For a full list of exclusions and the Exclusion Application Form visit www.nidirect.gov.uk/emptyhomes • You can pay by Direct Debit instalments however you will not qualify for the discount. 	<p>Current Position</p> <ul style="list-style-type: none"> • Receive 15% allowance on the rate bill (if you satisfy all the conditions). • Empty Property — Rates are charged but you can receive a 15% allowance (if you satisfy all the conditions). • There are no exclusions available. • Please note should you wish to opt out of the 15% allowance to apply for a specific exclusion from rates on an empty property you must give LPS six months notice to remove the property from the list. At this stage you can apply for the exclusion. • You can pay by Direct Debit instalments however you will not qualify for the discount.

Landlord billing arrangements

Provided relevant account criteria (see page 3) are met all properties can be:

- charged to the same billing address; and
- listed under one ratepayer number

LPS can then send you one schedule of payment for your properties each year instead of individual bills. Contact the Central Landlords Team to find out more.

Payment methods

You can pay your bill using any of the following payment methods:

- cheque at an LPS office
- BACS
- single Direct Debit payment

If you only have one rental property you can also pay your rates by:

- cheque at the post office
- LPS Quickpay card

You must allow a minimum of **5 working days** for your payment to reach LPS (10 days if paying at a Post Office). You must pay your bill in one single payment before the discount date to receive your landlord allowance. The deadline for receipt of payment is 30 September or the date specified on your bill.

For more detail on any of the above payment methods please visit www.nidirect.gov.uk/rates.

What to do next?

Once you have chosen an account, please complete and return the appropriate form. If you want to add a new property to your account please contact the Central Landlords Team to discuss.

If you would like more information, please contact:

WRITE TO US AT:	Land & Property Services Central Landlords Team Lincoln Building 27–45 Great Victoria Street Malone Lower BELFAST, BT2 7SL	VISIT OR TELEPHONE:	Visit www.nidirect.gov.uk/rates Dial 0300 200 7801 (calls charged at local rate) and ask for the Landlords Team If outside NI, dial 0044 28 9054 1613 Textphone 18001101
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Important notes

- To find out more about exclusions and how they are applied visit www.nidirect.gov.uk/emptyhomes
- You can find the capital value of any domestic property in Northern Ireland at www.nidirect.gov.uk/domestic-valuation
- An HMO is defined as a property which is let to three or more tenants who form two or more households.
- If a property is classed as an HMO the owner remains liable for the collection and payment of rates and may apply for a Landlord account. N.B. Many properties which are let to students fall into this category.

7.5% Allowance (Article 20)

Under the terms of Article 20 of the Rates (Northern Ireland) Order 1977 landlords (owners) are obliged to pay rates on properties, when occupied, where

- (i) the capital value is under £55,001;
- (ii) the capital value is under £150,001 and the rent is paid/collected less than quarterly (or the frequency is not stated in the tenancy agreement); or
- (iii) it is a house in multiple occupation.

Key benefit of Article 20

You could receive a 7.5% allowance against the total amount due if LPS receives one single payment for the full amount not later than the date stated on your bill. This single payment can be made by Direct Debit.

Please note: If you decide to pay by Direct Debit instalments you will not be eligible for the allowance.

Conditions

- The deadline for payment is 30th September each year (or one month from the issue of the bill, whichever is later). Payment must be received by LPS on or before this date. You must allow a minimum of five working days for your payment to reach LPS.
- If payment is not received by this date the allowance will not be granted.
- If a property is added to a Schedule after 30th September each year, payment must be received by LPS within 1 month from the date of the revised bill in order to receive the allowance.
- The landlord's residential address and any personal holiday homes/second homes the landlord may own cannot be included on the landlord's schedule, as these properties are not eligible for the 7.5% allowance.
- If your property/properties become vacant, you should notify LPS within 10 working days of the start of this vacant period and you may receive exemption from payment for this period if the property is untenanted and has no furniture. This will no longer apply from 1st October 2011; 100% rates will then be charged (with no allowance awarded) when the property is empty.
- LPS should be notified of any change of ownership of the property/properties as soon as is reasonably possible.
- You need to understand that if you fail to comply with the terms of the Agreement for the 7.5% allowance, Land & Property Services may withdraw from the agreement and may change your account back to the lower allowance where you will be charged rates at 100% for vacant properties

15% Allowance (Article 21)

Under the terms of Article 21 of the Rates (Northern Ireland) Order 1977, landlords (owners) can accept rates liability for rental property/properties. The rent must be paid/collected less than quarterly and rates are paid whether the property is occupied or not.

Key benefit of Article 21

You could receive a 15% allowance against the total amount due if LPS receives one single payment for the full amount not later than the date stated on your bill. This single payment can be made by Direct Debit.

Please note: If you decide to pay by Direct Debit instalments you will not be eligible for the allowance.

Conditions

- An agreement can only be entered into for a property that is being rented out and has a tenant.
- An Agreement form must be signed and witnessed by another person of eighteen years of age or older.
- This agreement will remain in force until such times as it is terminated. It may be terminated by notice in writing from either party, giving at least six months notice before the end of a rating year.
- All properties must remain on this schedule until the agreement is terminated (or any changes are subject to at least 6 months notice before the end of the rating year).
- The deadline for payment is 30th September each year. Payment must be received by LPS on or before this date. You must allow a minimum of five working days for your payment to reach LPS.
- If payment is not received by this date, the allowance will not be granted.
- If a property is added to the Schedule after 30th September each year, payment must be received by LPS within 1 month from the date of the revised bill in order to receive allowance.
- The landlord's residential address and any personal holiday homes/second homes the landlord may own cannot be included on the schedule, as these properties are not eligible for the 15% allowance.
- No periods of vacancy can be claimed for properties on this type of account. Rates are payable when empty and the 15% allowance is awarded for both occupied and empty periods.
- LPS should be notified in writing of any change of ownership of the property/properties as soon as is reasonably possible.
- You need to understand that if you fail to comply with the terms of the Agreement for the 15% allowance, Land & Property Services may withdraw from the agreement and may change your account back to the lower allowance where you will be charged rates at 100% for vacant properties