



Public Consultation Document

Rating and Valuation (Amendment) Bill:
Proposed amendments to the Rating and Valuation Act 1953

10/10/2025

**UPDATED IMPACT ASSESSMENT INFORMATION
PROVIDED WITHIN APPENDICES A AND B**

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Please note there were changes made within Appendices A and B of this consultation (available on pages 19 - Proposal 1: Removal of rates exemptions for dangerous or ruinous buildings and 21 - Proposal 3: Introducing a discount and potentially a cap on the rateable value of quarries respectively).

If you have responded to this consultation before 10 October 2025 and want to revise your answers due to the updated information provided, you can re-submit your response.

There is an additional question on page 18 that hosts a question if this is a re-submission. If so, we will need as much information about your previous answer, such as response ID and submission date, so that we can then cross-check submissions and combine them or remove any duplicates.

If your views remain the same after reading the additional information, then no action is required.

Consultation process

This consultation paper is issued by the Isle of Man Treasury.

The purpose of the consultation is to seek the views of our community on some very discrete amendments to the Rating and Valuation Act 1953 related to the payment of rates.

The consultation is relevant to all residents of the Isle of Man.

The closing date for responses is 31 October 2025.

To ensure that your opinion is considered, please proceed to the online survey on the consultation page on the Engagement Hub: <https://consult.gov.im/treasury/rating-and-valuation-amendment-bill/>.

Alternatively, you may also submit responses by e-mail or post to:

Treasury FGD Policy & Legislation Team
Government Offices
Bucks Road
Douglas
IM1 3PU

Email: Treasuryconsultations@gov.im

About you

Please note that most questions on this consultation are optional, with the exception of question 2 below, 'May we publish your response?'

There are multiple text boxes provided throughout the consultation, but you are not required to complete them unless you want to explain your view.

Please refrain from adding personal information to these boxes. Any personal information added will be redacted.

Confidentiality

You are not required to provide any of your personal information to complete this consultation.

Please consider your choice from the following options:

- **Publish in full** – your organisation name, along with full answers may be published on the hub (your e-mail address will not be published).
- **Publish anonymously** – only your responses may be published on the hub (your organisation name and email address will not be published).
- **Do not publish** – nothing will be published publicly on the hub (your response will only be part of a larger Summary of Responses document).

The collection and processing of your personal information in relation to this consultation are done so on the basis of your consent (Article 6(1)(a) of the Applied GDPR).

Should you wish to withdraw your consent at any time, please contact the Department at Treasuryconsultations@gov.im or in writing to the address detailed above, after which your personal information will be deleted from the dataset within one calendar month.

Further information about the Isle of Man Government Consultation principles and guidance on these can be found here: <https://www.gov.im/consultation>

Reasonable adjustments and alternative formats

The Treasury is committed to equal opportunities and our aim is to make our documents easy to use and accessible to all.

We will take steps to accommodate any reasonable adjustments and provide such assistance as you may reasonably require to enable you to access or reply to this consultation.

If you would like to receive this document as a paper copy, in another format or need assistance with accessing or replying to this consultation, please email Treasuryconsultations@gov.im or telephone (01624) 685980.

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For more information regarding GDPR, visit <https://www.gov.im/about-the-government/data-protection-gdpr-on-the-isle-of-man/>

All responses submitted will be treated in accordance with the Department's Privacy Notice available from <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>

QUESTION 1

Are you responding on behalf of an organisation?

Yes / No

Organisation

QUESTION 2

REQUIRED

May we publish your response?

Please read our [Privacy Policy](https://consult.gov.im/privacy_policy/) on https://consult.gov.im/privacy_policy/ for more details and your rights.

- Yes, you can publish my response in full
- Yes, you may publish my response anonymously
- No, please do not publish my response

Foreword

For many years there has been concern expressed about the ongoing presence of empty and dilapidated properties, both residential and commercial, in our villages, towns and city. These are not only an eyesore and potential risk to neighbours, but deprive communities of regeneration and economic progress.

At a time of housing shortage, especially in the private rental sector, properties left deliberately empty and dilapidated undermine the efforts by Government and local authorities to address the real need for accessible and affordable housing.

There have been several recent Tynwald debates on this subject, Treasury has consulted on a range of incentives, and disincentives that could be used to bring these properties back into use. Grants have recently been introduced through the Local Economy Strategy to help regenerate our high streets and the enhanced Town and Village Regeneration Scheme was launched earlier this year, providing significant financial support including for flats above retail units to be bought back into use.

In March 2024 the Treasury conducted a 6 week targeted internal consultation on addressing issues associated with empty/problem properties; seeking feedback on proposed incentive and disincentive options that may be appropriate to enable the Treasury and local authorities to address the associated issues empty/problem properties pose. Seventeen broad proposals were presented, with the most favoured by respondents including:

1. Rates exemptions removals to discourage vacant properties
2. Treasury grants to local authorities to support enforcement actions to tackle all problem property
3. Multiplier rate for rateable values on empty/problem properties.

When we have spoken to local authorities they are frustrated that owners can apply for their properties to be £0-rated, sometimes indefinitely, and therefore avoid any financial incentive to improve them. Several cases have been brought forward for determination by the Isle of Man Rent and Rating Appeal Commissioners, but some of the wording in the existing legislation - the Rating and Valuation Act 1953, has resulted in perceived ambiguity.

There was also a request for clear advice and support from some of the smaller local authorities to help improve their neighbourhoods. By working together and communicating clearly with property owners, we can improve our communities, regenerate areas around our Island, and provide more housing where people want to live and work.

Work is currently underway to support local enforcement actions which sometimes involve local authorities intervening to restore a property and having a charge attached to return this cost. Treasury is also considering alternative models to introduce additional disincentives for those who deliberately leave properties derelict.

Whilst there have been calls for much wider rates and local authority reform, Treasury are keen to try and sustain the momentum already underway to support local communities, enable local authorities and ensure our Island is more secure, vibrant and sustainable.

In addition, at the same time, other provisions are deemed to need updating and clarifying to create a fairer payment system under the legislation. For this consultation, they include the following three areas:

1. How rebate schemes are funded;
2. How the rateable value of quarries is treated;
3. How rates should be charged on all property owned by charitable organisations

I am pleased to present this consultation, which seeks the views of our community on some very discrete amendments to the Rating and Valuation Act 1953 related to the payment of rates that will help improve a number of anomalies and ambiguities that exist and it is believed can be effectively implemented quickly to benefit all our communities.

Yours truly,

Dr Alex Allinson MHK
Minister for the Treasury

Introduction

[The Rating and Valuation Act 1953](#) sets out a system of property taxation on the Isle of Man commonly referred to as "rates." These rates are levied on properties to fund essential community services, including:

- Local services provided by local authorities
- Burial grounds maintained by churchwardens
- Water and sewerage services managed by the Manx Utilities Authority

Braddan Parish Commissioners, Douglas Borough Council and Onchan District Commissioners are responsible for collecting their own rates. The Isle of Man Treasury collects all other rates on behalf of the relevant authorities.

For further information on property rates and valuations, please visit:
<https://www.gov.im/categories/tax-vat-and-your-money/rates/rates-valuation/>.

Calculation of rates

Gross value

For rating purposes, each property has a gross value which is the annual rent at which the property might reasonably be let, where the landlord was responsible for the payment of the tenant's rates and taxes and the cost of repairs and maintenance.

A gross value can be calculated for each property even if it is owned by the occupier. The current gross value for each property was established in 1969 or if a property was built or improved after this date, is based on the rental value of a similar property built before this date.

Rateable value¹

The rateable value of a property is calculated by reducing the gross value by a percentage set out in the Rating and Valuation Act 1953 as follows:

- Land without buildings – none;
- Domestic and commercial properties – 20%;
- Certain commercial properties – 33%;
- Certain industrial properties – 50%.

The Treasury maintains a list which sets out the rateable value of each property. This figure can be found in the annual rates bill issued each April for payment in June.

¹ See [The Rating and Valuation Act 1953](#) Fourth Schedule (p.40) for *Classes of Hereditaments and Maximum Rate of Deductions*

Background & Context

The purpose of the amendments proposed within this consultation document are to make very discrete revisions to the Rating and Valuation Act 1953 related to the payment of rates concerning four distinct aspects: dangerous or ruinous buildings, rebate schemes, quarries and property owned by charitable organisations.

In Scope

1. Removal of rates exemptions for dangerous or ruinous buildings;
2. Removing the requirement that rebate schemes be funded by the Treasury in all cases;
3. Introducing a discount and potentially a cap on the rateable value of quarries;
4. Clarifying whether or not to charge rates on all property owned by charitable organisations

Out of Scope

- Wider Rates Reform or Local Authority Reform

Potential Impacts

Some basic information related to potential impacts associated with the proposals can be found at the appendices of this document.

The responses to this consultation will help inform a more formal impact assessment, which will be carried out following this consultation in order to take into consideration feedback provided and any potential unforeseen impacts/consequences.

Consultation overview

The purpose of this consultation

The Treasury is consulting on four discrete proposals related to the payment of rates, as follows:

1. A proposal allowing the removal of rates exemptions for dangerous or ruinous buildings to discourage long-term empty/problem properties by amending section 75A of the Rating and Valuation Act 1953;
2. A proposal removing the requirement that rebate schemes be funded by the Treasury in all cases to facilitate greater local flexibility by amending section 63A of the Rating and Valuation Act 1953;
3. A proposal introducing a discount and potentially a cap on the rateable value of quarries by amending Schedule 4 of the Rating and Valuation Act 1953 and inserting a new section 13A in this Act;
4. A proposal clarifying whether or not to charge rates on property owned by charitable organisations by amending section 74 of the Rating and Valuation Act 1953.

Proposal 1: Removal of rates exemptions for dangerous or ruinous buildings

Policy proposal:

The proposal aims to allow the removal of rates exemptions for dangerous or ruinous buildings to discourage long-term empty/problem properties by amending section 75A of the Rating and Valuation Act 1953.

The policy intent behind this proposal is to disincentivise empty/problem/dilapidated properties to remain as they are for extensive periods of time without any plans for renovation or refurbishment. The intent is also to provide clarity (regardless of existing custom and practice or any existing vires) on how exemptions are applied under section 75A of the 1953 Act.

At present, said properties are included in a £0 rated list that is produced and updated three times a year by the Treasury.

➤ See [Appendix A](#) for additional initial information related to potential impacts

Proposed amendment (s):

Suggested amended wording for section 75A of the Rating and Valuation Act 1953:

75A Rating of buildings ceasing to be capable of occupation

(1) A rateable building which has ceased to be capable of occupation continues to be a rateable hereditament for the purposes of any enactment relating to rating.

(2) A building referred to in subsection (1) is rateable by reference to its most recent total gross value.

(3) The Treasury may by order amend subsection (1).
Tynwald procedure - approval

➤ See [Appendix C](#): Extracts of original wording within the Rating and Valuation Act 1953 related to the four proposed amendments

Assumptions:

The proposal assumes a lead-in period will be provided to give Ratepayers time to respond before rates are applied to currently exempt properties. These responses may include selling, renovating or seeking planning permission. Properties will be rated based on their last known gross value, and liability will begin from the legislation's implementation date.

QUESTION 3:**Does the proposed amendment achieve the policy proposal?****Response: Yes/No****Please provide further information or comments that you may consider relevant****QUESTION 4:****Do you foresee any unintended consequences related to the proposed amendment?****Response:****QUESTION 5:****Do you have any other suggestions or alternative proposals to achieve the policy proposal?****Response:**

Proposal 2: Removing the requirement that rebate schemes be funded by Treasury in all cases

Policy proposal:

The proposal aims to give more flexibility in funding local rebate schemes by amending Section 63A of the Rating and Valuation Act 1953. Currently, all such schemes must be funded by the Treasury.

It is understood that the initial policy intent underpinning this section was that rebates might be made for social purposes, to support those in need, hence the current requirement that the Treasury should meet the cost.

There may be instances in which the Treasury would look to introduce a scheme that might allow rate rebates for a period, in certain circumstances – for example: a flood or other disaster event or if certain conditions were met. In addition, a local authority might wish to support development of a dilapidated site provided it was brought back into use within an agreed number of years through a rebate or refund scheme.

The amendment would allow each scheme to determine whether the Treasury reimbursement is necessary, depending on its purpose and context.

Proposed amendment (s):

Suggested amended wording for section 63A of the Rating and Valuation Act 1953:

63A Rate rebates

(1) The Treasury may make regulations enabling a local authority to make a scheme (a “rebate scheme”) providing for the grant of rebates in respect of rates levied by the authority.

(1A) A rebate may consist of the total amount of the rate that would otherwise be levied.

(1B) A scheme may specify when, and if, the Treasury is required to pay the authority an amount in respect of a grant of a rebate but, if it does not, subsection (3) applies.

(1C) The amount referred to in subsection (1A) may be equivalent to, or less than, the amount of the rebate in question.

(2) The Regulations shall not have effect unless they are approved by Tynwald.

(3) The Treasury shall pay to each local authority out of money provided by Tynwald, at such times and in such manner as the Treasury may determine, the amount by which rates levied by and paid to the authority are reduced by the grant of rebates under a rebate scheme.

➤ See [Appendix C](#): Extracts of original wording within the Rating and Valuation Act 1953 related to the four proposed amendments

QUESTION 6:**Does the proposed amendment achieve the policy proposal?****Response: Yes/No****Please provide further information or comments that you may consider relevant****QUESTION 7:****Do you foresee any unintended consequences related to the proposed amendment?****Response:****QUESTION 8:****Do you have any other suggestions or alternative proposals to achieve the policy proposal?****Response:**

Proposal 3: Introducing a discount and potentially a cap on the rateable value of quarries

Policy proposal:

The proposal seeks to introduce a discount and potentially a cap on the rateable value of quarries by amending Schedule 4 of the Rating and Valuation Act 1953 and inserting a new section 13A in the Act. The manner in which quarries are charged rates is somewhat anomalous, as their rateable values fluctuate in line with their turnover. For all other properties, there is a consistent basis for the calculation of rates, with the only fluctuation being the rate set by the local authority in which they are situated.

In respect of quarrying and mining, under the Rating and Valuation Act, 1953, companies in these sectors pay non-domestic rates based on the previous year's mineral royalty payment. As such, the annual rates payment for each company in this industry fluctuates in line with their annual turnover, creating high levels of uncertainty for these businesses particularly when planning and forecasting.

The Isle of Man mineral royalty rate is 4% of the ex-mine value of minerals recovered, which is the value of the mineral after it is brought to the surface. This is payable to central Government.

Current System Issues:

- At present, the rates payable for quarries are based on the mineral royalty rates and their annual output; no other business is judged in such a way on performance.
- No discount currently applies to quarries, unlike domestic and commercial properties (20%), certain commercial (33%) and certain industrial properties (50%).
- Rates fluctuate based on the quarries output, unlike rates for other properties, where the only fluctuation is the rate set by the local authority in which they are situated.

Proposed Interim Measures

- Introduce a discount for quarries, aligned with commercial or industrial premises.
- Consider a cap on total rates payable to reduce year-on-year fluctuations and provide certainty for businesses and local authorities.
- The cap would be based on the previous 5-year average, reviewed every 5 years or as needed.

➤ See [Appendix B](#) for additional information related to potential impacts

Long-Term Consideration:

- A broader reform of the rating system is recommended before making fundamental changes to how quarries are assessed.
- The current proposal is intended as an interim solution, not a comprehensive overhaul.

Legislative Mechanism:

- The Fourth Schedule of the Act governs maximum deductions.
- If a cap is introduced, a new section 13A could be inserted to allow the Treasury to set and revise the cap by Order, enabling updates via secondary legislation.

Proposed amendment (s):

- 1) To amend the fourth Schedule of the Act to remove the reference to the 1881 Act and update the maximum deductions**

Proposed substitution:

"Class 5. Mines and quarries 20 per cent/ 33 per cent/ 50 per cent"

- 2) Insert a new section 13A to introduce a discount and potentially a cap on the rateable value of quarries**

Proposed insertion:**"13A Annual rateable value of quarries**

The Treasury must, by regulations, make provision in respect of the rateable annual value of a quarry.

Tynwald procedure – negative"

➤ See [Appendix C](#): Extracts of original wording within the Rating and Valuation Act 1953 related to the four proposed amendments

QUESTION 9:

Does the proposed amendment achieve the policy proposal?

Response: Yes/No

Please provide further information or comments that you may consider relevant

QUESTION 10:

Do you foresee any unintended consequences related to the proposed amendment?

Response:

QUESTION 11:

Do you have any other suggestions or alternative proposals to achieve the policy proposal?

Response:

Proposal 4: Policy on charging rates on property owned by charities

Policy proposal:

The proposal aims to clarify whether charitable organisations should be exempt from paying rates under section 74 of the Rating and Valuation Act 1953.

Currently, the Act does not explicitly exempt all charities, though the Treasury's Rating and Valuation Team's practice is to allow exemptions upon request, provided the property is used for charitable purposes.

Section 74, originally drafted over 70 years ago, is outdated given the evolution of the charity sector and the presence of many more commercial ventures. While the section is titled "Churches or chapels not to be liable to rates," it also includes premises used solely or principally for charitable purposes in its exemption language.

Since charities are already exempt from Income Tax and are exempt from purchases of eligible supplies for VAT, it would seem sensible for the Treasury to take a similar stance and establish a policy that all land and property owned by a charity, where the rent, profit or advantage received is reinvested into the charity, and is therefore not deemed to be a rent, profit or advantage coming within the meaning of section 74 of the Act.

The amendment seeks to modernise and clarify the application of this section to ensure consistency and transparency in how charitable property is treated for rating purposes.

Proposed amendment (s):

In order to clarify the policy applied on whether or not to charge rates on property owned by charitable organisations; the following policy options have been considered:

- a) Exempt charities from paying rates on property that they hold
- b) Exempt charities from paying rates on property that they hold to operate from as a charity but charges on "profit" making elements of their property portfolio
- c) Implement a 50% exemption for charities (other than those already specified in section 74 of the Rating and Valuation Act).
- d) Let Local Authorities choose between a) & b) on an individual basis

➤ See [Appendix C](#): Extracts of original wording within the Rating and Valuation Act 1953 related to the four proposed amendments

QUESTION 12:

Which above option is preferred and why?

Response:

QUESTION 13:

Do you foresee any unintended consequences related to the preferred option selected?

Response:

QUESTION 14:

Do you have any other suggestions or alternative proposals to achieve the policy proposal?

Response:

Have you answered before?

QUESTION 15:

Is this a re-submission due to the new information added in Appendix A and B? (Required)

Response: Yes/No

If yes, please provide information about your previous answer so we can locate it

Previous response ID (this should look like ANON-XXXX-XXXX-X):

Date your previous response was submitted:

Appendix A: Initial Impact Assessment: Rates exemptions removals (under Section 75A) to discourage empty/problem properties included on the £0 Rated list

All-Island £0 Rated Properties (domestic and commercial - that would be affected following removal of rates exemptions for section 75A – dangerous and ruinous buildings) and associated potential local authority income calculation for 2025/26 if the current exemption(s) did not exist.

Area	No. of £0 Properties combined	Total Rateable Value (£) of £0 Local Authority Properties	Calculation of Potential Local Authority Income 2025/26
Andreas	6	294	£413.07
Arbory	6	460	£841.80
Ballaugh	0	0	£-
Braddan	7	805	£2,873.85
Bride	1	36	£22.97
German	9	678	£657.66
Jurby	5	490	£825.65
Lezayre	9	979	£1,055.36
Lonan	5	285	£583.99
Malew	9	895	£1,781.05
Marown	10	1485	£3,549.15
Maughold	7	860	£1,708.91
Patrick	13	684	£1,696.32
Rushen	10	891	£1,630.53
Santon	3	156	£291.72
Castletown	10	1083	£4,310.34
Douglas	135	24665	£148,483.30
Peel	19	1407	£3,827.04
Ramsey	67	9773	£49,236.37
Laxey	16	1476	£3,024.47
Michael	4	602	£969.22
Onchan	23	3204	£13,809.24
Port Erin	9	1281	£4,931.85
Port St Mary	15	2256	£9,452.64
Total	398		£255,976.51

NOTES:

- These figures are based on the Isle of Man Rating and Valuation Act 1953
- The amounts shown relate specifically to local authority/commissioners' income
- The figures exclude any payments listed separately on the rates invoice, including:
 - Swimming Pool Rate
 - Burial Ground Rate
 - Refuse Rate
 - Fixed Refuse Rate
 - Water Rate

- Sewerage Rate
- Date of calculation: [08/10/25] showing 2025/26 to date Gross Values /Rateable Value; subject to change on supplementary lists or due to other circumstances during the remainder of the rating year
- Due to the nature of the rating system, these figures may not be fully accurate. They may include:
 - Early payment discounts
 - Other applicable discounts
 - Exemptions

Appendix B: Initial Impact Assessment: Quarries

The table below presents the following information in relation to the Island's active eight quarries (as situated in four local authorities: Arbory, Bride, German and Malew):

- The average gross value of quarry rates over a 5-year period should a *cap be applied* to the quarry rates as collected by each of the four local authorities
- The impact of potential income loss for local authorities in terms of applying a *discount rate* of 20%, 33% and 50% to the Island's quarry gross value based on 2025/26 local authority rates (which differs across the four local authorities below)

QUARRY 5 Year Data (INCOME)						2021-26 Cap of 5 Year Average based on Gross Value	Discount Based on 2025/26		
Year	21/22	22/23	23/24	24/25	25/26	Impact of Cap on Gross Value	Impact of 20% discount	Impact of 33% discount	Impact of 50% discount
Gross Value	£ 40,021.00	£ 38,667.00	£ 40,405.00	£ 45,758.00	£ 28,639.00	£38,698.00			
Cringle Quarry									
Ballasalla									
Arbory	£58,430.66	£60,707.19	£69,496.60	£84,194.72	£55,273.27		£11,054.65	£18,240.18	£27,636.64
Gross Value	£ 7,775.00	£ 5,072.00	£ 4,260.00	£ 5,625.00	£ 844.00	£4,715.20			
Earystane Quarry									
Glen Road									
Colby	£11,351.50	£7,963.04	£7,327.20	£4,830.00	£1,628.92		£325.78	£537.54	£814.46
Arbory									
Gross Value Total	£ 47,796.00	£ 43,739.00	£ 44,665.00	£ 51,383.00	£ 29,483.00		£11,380.44	£18,777.72	£28,451.10
							Loss of income		
Gross Value	£178,382.00	£162,081.00	£158,943.00	£149,156.00	£188,900.00	£167,492.40			
Point of Ayre Site									
Cranstal Road									
Bride	£117,732.12	£110,215.09	£112,849.53	£113,358.56	£143,564.00		£28,712.80	£47,376.12	£71,782.00
IM7 SBS									
Gross Value Total	£178,382.00	£162,081.00	£158,943.00	£149,156.00	£188,900.00		£28,712.80	£47,376.12	£71,782.00
							Loss of income		
Gross Value	£ 26,206.00	£ 61,744.00	£ 5,334.00	£ 68,266.00	£ 42,456.00	£40,801.20			
Poortown Quarry									
Poortown									
German	£58,173.21	£63,905.04	£55,734.03	£72,020.63	£45,640.20		£9,128.04	£15,061.27	£22,820.10
Gross Value	£ 14,793.00	£ 16,024.00	£ 14,378.00	£ 14,103.00	£ 13,456.00	£14,550.80			
Ballaharra Quarry									
Peel Road									
St John's, German	£15,310.76	£16,584.84	£15,025.01	£14,878.67	£14,465.20		£2,893.04	£4,773.52	£7,232.60
Gross Value Total	£ 40,999.00	£ 77,768.00	£ 19,712.00	£ 82,369.00	£ 55,912.00		£12,021.08	£19,834.78	£30,052.70
							Loss of income		
Gross Value	£ 35,620.00	£ 30,949.00	£ 38,927.00	£ 43,791.00	£ 55,953.00	£41,048.00			
Billown Quarry									
Malew									
IM9 3DW	£73,021.00	£63,445.45	£80,189.62	£90,647.37	£115,822.71		£23,164.54	£38,221.49	£57,911.36
Gross Value	£ 18,943.00	£ 17,665.00	£ 17,760.00	£ 18,720.00	£ 19,780.00	£18,573.60			
Stoney Mountain Quarry									
Stoney Mountain Road									
East Foxdale, Malew	£38,833.15	£36,213.25	£36,585.60	£38,750.40	£40,944.60		£8,188.92	£13,511.72	£20,472.30
Gross Value	£ 2,791.00	£ 3,183.00	£ 3,000.00	£ 3,000.00	£ 6,892.00	£3,773.20			
Poillvaish Quarry									
Malew									
IM9 4PH	£0	£0	£0	£0	£14,266.44		£2,853.29	£4,707.93	£7,133.22
	(Site closed due to Health and Safety)						Loss of income		
Total	£ 57,354.00	£ 51,797.00	£ 59,687.00	£ 65,511.00	£ 82,625.00	£329,652.40	£34,206.75	£56,441.14	£85,516.88

Potential risks associated with the application of a cap and/or discount include:

1. The operator could stop operation at the quarry for the next 5 years. Then the Gross Value will be at a low rate for the next 5 years. During this time the quarry could come to an end of life and then the operator closes the quarry after taking a large amount of minerals out of the quarry, therefore not having to pay for the extra minerals. As soon as the operator stops work, the Gross Value will be £0. (Risk of cap if applied).
2. The Local Authorities set the rate on Gross Value. As we have seen with Braddan Commissioners in year 2024/25 their rate on the pound increased by 36.6%. This will not give the operator consistent rates over the said term, as the rate is set by the local authority. (Risk of cap if applied).
3. The Local Authorities receive income from the Gross Value of the quarries in their income. Other ratepayers would therefore have to pick up this loss of income. (Risk of cap and discount if applied).

NOTES:

- The gross value of quarries is the same as rateable value as currently no discounts apply
- How local authorities treat loss of income in relation to quarry rates is not known; local authorities rates can change each year and cannot be predicted
- Date of calculation: [08/10/25] showing 2025/26 to date Gross Values /Rateable Value; subject to change on supplementary lists or due to other circumstances during the remainder of the rating year.

Appendix C: Extracts of original wording within the Rating and Valuation Act 1953 related to the four proposed amendments

1. The proposal allowing the removal of rates exemptions for dangerous or ruinous buildings to discourage long-term empty/problem properties by amending section 75A of the Rating and Valuation Act 1953;

Section 75A Rating of dangerous or ruinous buildings

(1) A building which has been rateable but which has ceased to be capable of occupation must notwithstanding any rule of practice to the contrary continue to be treated as a rateable hereditament for the purposes of any enactment relating to rating where any of the circumstances mentioned in subsection (2) apply.

(2) The circumstances are that —

- (a) An order under section 22 of the Building Control Act 1991 has been made in relation to the building or any part of it; or
- (b) A notice requiring the carrying out of work under section 24(1)(a) or (b)(i) of the Building Control Act 1991 has been served in relation to the building.

(3) Where following an appeal an order or notice mentioned in subsection (2) is set aside, the court setting the order or notice aside may give directions about liability to rates under this section.

(4) The Treasury may by order amend subsection (2).

(5) An order under subsection (4) may not come into operation unless it is approved by Tynwald.

2. The proposal removing the requirement that rebate schemes be funded by the Treasury in all cases to facilitate greater local flexibility by amending section 63A of the Rating and Valuation Act 1953

Section 63A Rate rebates

(1) The Treasury may make regulations enabling a local authority to make a scheme (a "rebate scheme") providing for the grant of rebates in respect of rates levied by the authority.

(2) The Regulations shall not have effect unless they are approved by Tynwald.

(3) The Treasury shall pay to each local authority out of money provided by Tynwald, at such times and in such manner as the Treasury may determine, the amount by which rates levied by and paid to the authority are reduced by the grant of rebates under a rebate scheme.

3. The proposal introducing a discount and potentially a cap on the rateable value of quarries by amending Schedule 4 of the Rating and Valuation Act 1953 and inserting a new section 13A in this Act

Schedule 4 current wording:

CLASSES OF HEREDITAMENTS AND MAXIMUM RATE OF DEDUCTIONS

(...)

Class 5. Mines and quarries to be determined under the provisions of the Rating Act, 1881

4. The proposal clarifying whether or not to charge rates on property owned by charitable organisations by amending section 74 of the Rating and Valuation Act 1953

Section 74 Churches or chapels not to be liable to rates

No person shall be rated, or shall be liable to be rated, or to pay any rates, for and in respect of any church, chapel, meeting-house or premises, or such part thereof as shall be exclusively appropriated to public religious worship, or for or in respect of any building solely or principally occupied and used for charitable purposes: Provided always, that no person shall be hereby exempted from any such rates for and in respect of any parts of such church, chapel, meeting-house, or other premises which are not so exclusively appropriated, and from which parts not so exclusively appropriated, such person shall receive any rent, or shall derive profit or advantage: Provided always, that no person shall be liable to any such rates because the church, chapel, meeting-house or other premises, or any vestry rooms belonging thereto, or any part thereof, may be used for a Sunday School or for the charitable education of the poor.