

Rates Review 2007

I refer to the terms of reference document for the domestic rate review, and would make the following comments on behalf of Coleraine Borough Council:

- * Ensure that relief provided for those above the threshold for housing benefit is targeted fairly

- * Vacant domestic property should be rated, but not necessarily at the full rate

- * Very careful consideration should be given before any deferment scheme for pensioners is introduced, bearing in mind the implications for inheritance tax and future generations

- * Whilst second homes are fully rated at present, the impact such homes have on communities could be reflected in the rate they pay

- * Maximum and minimum payments would be welcomed

- * Council would question the desirability of relief being provided to landlords in respect of student accommodation, in that there is no guarantee that such relief would be passed on to students.

In relation to the longer term options for change, Council would welcome being consulted in due course on potentially viable options. However, Council would strongly oppose the introduction of a tourist tax, as it believes the economy of both Northern Ireland and general and this Borough in particular, to be increasingly dependent on tourist, and hence the imposition of such a tax would have an adverse effect on the economy.

I trust that you will take the above comments into account in your deliberations.