

**RATING AND VALUATION DIVISION
MAJLIS BANDARAYA KUCHING SELATAN**

Extract of the Local Authorities (Rating) Regulations, 1997

Rebate for
unoccupied
building

5.—(1) If any building which is not undergoing alteration or repair, remains unoccupied and unused for a period of not less than three consecutive months, the owner may claim, in respect of each complete month of such period, a rebate of one twenty-fourth of the annual rates payable by him in respect of such building.

(2) Every such claim shall be made not later than the 31st day of December of the year in which the rebate is claimed:

Provided that a claim may include a period of less than three months in the previous year if the total claim is not less than three months, and that notice has been given to the local authority within fourteen days of the commencement of the period for which the rebate is claimed.

(3) No rebate shall be ordered in respect of any building unless the owner of the holding in question proves to the satisfaction of the local authority –

- (a) that such building is in good repair and fit for occupation;
- (b) that every reasonable effort to obtain a tenant has been made;
- (c) that the rent demanded is a reasonable one;
- (d) that the building has been vacant during the whole period for which the rebate is claimed.

(4) Claims shall state the dates on which the building was unoccupied and the address to which communication in reference thereto may be sent.

(5) Rebates shall be paid by the local authority as soon as practicable.

Rebate for
building under
repair.

6.—(1) If any building which is undergoing alteration or repair remains unoccupied for a period of not less than three consecutive months, the owner thereof may claim, in respect of each complete month, a rebate of one twenty-fourth of the annual rates payable by him in respect of such building prior to the alteration or repair.

(2) Every such claim shall be made not later than fifteen days after the alteration or repair has been certified as completed. Claims shall state the dates of commencement and completion of the alteration or repair.

(3) Rebates shall be paid by the local authority as soon as practicable.

(4) Where such building immediately after alteration or repair continues to remain unoccupied for a period of not less than two months, the owner may claim rebate in the manner provided under regulation 5.