

Report of	Meeting	Date
Director of Customer and Advice Services (Introduced by the Executive Member for Resources)	Executive Cabinet	12 February 2015

## **NATIONAL NON-DOMESTIC RATE DISCRETIONARY RATE RELIEF POLICY**

### **PURPOSE OF REPORT**

1. To gain approval for the national non-domestic rate (business rates) Discretionary Rate Relief (DRR) policy.

### **RECOMMENDATION(S)**

2. Members are recommended to:
  - a. Approve consultation on the DRR policy by other precept authorities and wider community.
  - b. Approve the adoption of the policy under delegated powers (EMD) by the Executive Member for Resources, following a successful consultation outcome.
  - c. Approve further changes of the Policy under delegated powers (EMD) by the Executive member for Resources where changes are cost neutral.
  - d. Delegate authority to the Council's Section 151 Officer to continue approving the granting of relief.

### **EXECUTIVE SUMMARY OF REPORT**

3. The Council has had a number of policies relating to the granting of discretionary rate relief. These have been introduced over a number of years and in response to changing legislation and new initiatives. This policy brings together these existing policies and also includes some new ones required as a result of recent government guidance.
4. The purpose of discretionary rate relief is to support certain types of businesses and organisations in order to support local communities and attract investment to the borough of Chorley.
5. Current legislation allows for a number of different reliefs to be awarded under discretionary powers.
6. The Discretionary Rate Relief Policy sets out the Council's approach to, and guidelines for the awarding of discretionary rate relief.
7. The Policy will be reviewed every five years but interim changes will be managed under delegated powers (where they are cost neutral) and approved by the Executive Member for Resources.
8. Primarily the rationale and use of the policy will be to develop business rather than hardship relief.

<b>Confidential report</b> Please bold as appropriate	Yes	No
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<b>Key Decision?</b> Please bold as appropriate	Yes	No
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<b>Reason</b> Please bold as appropriate	1, a change in service provision that impacts upon the service revenue budget by £100,000 or more	2, a contract worth £100,000 or more
	3, a new or unprogrammed capital scheme of £100,000 or more	<b>4, Significant impact in environmental, social or physical terms in two or more wards</b>

## REASONS FOR RECOMMENDATION(S)

### (If the recommendations are accepted)

9. The policy consolidates and brings up-to-date existing discretionary rate relief policies.
10. The policy is in line with the most recent government legislation and guidance.
11. The policy provides a consistent and transparent approach to the consideration of discretionary rate relief applications.

## ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

12. None.

## CORPORATE PRIORITIES

13. This report relates to the following Strategic Objectives:

Involving residents in improving their local area and equality of access for all		A strong local economy	√
Clean, safe and healthy communities		An ambitious council that does more to meet the needs of residents and the local area	√

## BACKGROUND

14. Changes to non-domestic rate legislation over the years have introduced a number of rate relief schemes. More recently the government has also introduced local initiatives to help to support local communities.
15. These changes have given local authorities increased discretionary powers to grant rate relief in many different circumstances.
16. Historically, the Council has introduced a new additional policy in response to each change and this report aims to assimilate all these policies into one document.
17. As the granting of relief is discretionary the Council may choose not to grant relief if to do so would go against the wider objectives for the local area.
18. This revised DRR policy achieves three things:
  - a. Brings together into one document the discretionary rate relief policies that have been approved previously.

- b. Sets out the eligibility criteria for Local Discretionary Rate Relief and New Build Empty Property Relief for which there has not been a previous policy.
  - c. Sets out the delivery and operation of the policy for the extension of the transitional relief scheme.
- 19. The Local Government Finance Act 1988 requires the Council to maintain a Discretionary Rate Relief Scheme to award business rates relief of up to 100% to certain organisations which operate within specific criteria.
- 20. From 1 April 2012, Section 69 of The Localism Act 2011 allows councils more discretion to award non-domestic rate relief. Section 69 of the Localism Act amends Section 47 of the 1988 Act to allow local discounts to all types of businesses in order to help attract firms, investment and jobs to the local area and to support local communities.
- 21. There have been some specific initiatives introduced under this Act and for these the government has been clear that it expects local government to grant relief to qualifying rate payers.
- 22. Under the Localism Act 2011 the policy behind a particular local discount is to be developed within a local authority.
- 23. The policy must have regard to the interests of the local council tax payers and be in line with the Council's corporate priorities.

## **GENERAL PRINCIPLES**

- 24. The general principles which the Council will consider when deciding whether to grant discretionary relief are as follows:
  - a. Decisions under the policy will be made in accordance with statutory requirements and Secretary of State guidance.
  - b. Decisions will have regard to the interests of council tax payers and the Council's corporate priorities.
  - c. Priority will be given where the services provided are of specific benefit to residents and the local community.
  - d. Consideration will be given to whether the services provided replace, enhance or supplement current Council provision.
  - e. The extent to which an award will support the Council's aspiration to promote and encourage economic growth, and in particular growth in the Non-Domestic Rating tax base and in employment opportunities for residents of the Borough.
  - f. In line with the Council's decision-making arrangements, the granting of applications of relief will be decided by the Council's Chief Financial Officer (Section 151 Officer).
  - g. There is no right of appeal although ratepayers may ask for the decision to be reconsidered if new, relevant information can be provided.

## **SUMMARY OF RELIEFS**

- 25. The attached table at Appendix A gives a summary of the type of relief available including any mandatory element which must be awarded under legislation and also the types of organisation which may qualify.
- 26. The table includes the amount of relief which can be awarded under discretionary powers according to the legislation and the amount that the Council's own policy allows for and also the duration of any such relief.

27. Funding arrangements are included and an explanation of these arrangements appears later in this report.
28. The table also summarises whether the Council has a current policy and if any changes to the current policy is proposed.
29. Under the DRR policy, discretionary charitable and rural relief will only be awarded to village halls and community centres which are managed by voluntary management committees. As part of the Council's previous budget provision it was agreed that the Discretionary Rate Relief budget be reduced. Provision remained for village halls and community centres. This was largely to acknowledge the key role they play in the wellbeing of communities, particularly in rural areas.
30. It is difficult to estimate the impact of extending the policy to grant discretionary charitable or rural rate relief in other circumstances. However the number of qualifying rural properties is estimated to be in the hundreds and many of these are likely to qualify for part or full small business rate relief.

### **FUNDING OF DISCRETIONARY RATE RELIEF**

31. Funding arrangements for discretionary relief depends upon the type of relief. The table at Appendix A summarises the type of funding which applies to each relief and there are currently two categories, the local business rates retention scheme and Section 31 grant funding.
32. Local business rate retention - There is a cost to the Council where funding is under the arrangements for local business rate retention. Under these arrangements the cost of relief is split between the Government, the billing authority and the major precepting authorities. This means that the cost to the Council of any discretionary relief will be 40% of the 100% of business rates payable for a property.
33. Any General Local Discretionary Rate Relief awarded under the Localism Act 2011 will also be funded under the local business rate retention and so will incur a cost for the Council.
34. Section 31 of the Local Government Act 2003 - There will not be a cost to the Council where the Council uses its discretionary powers under the Localism Act 2011 and awards relief in line with specific eligibility set out in government guidance as in these circumstances the government will fully reimburse any relief awarded under these circumstances.
35. Under the existing policy there is a cost to the Council for discretionary charitable relief of £3,291.10 as this is funded under the rates retention arrangements.
36. Other discretionary awards currently made use the Council's powers in respect of specific initiatives under the Localism Act and are funded by Section 31 grant and so are cost-neutral to the Council.
37. In order to help support eligible businesses, such businesses are being proactively encouraged to apply for these awards.
38. The new policy has potential additional financial implications for the Council in respect of the General Local Relief. This would use the Council's discretionary powers under the Localism Act. However, as it is not a specific government initiative it would be funded under the rates retention scheme and so would incur a cost to the Council of 40% of any relief awarded.
39. It is difficult to estimate the potential awards and cost to the Council under this proposed General Local Relief until applications are considered.

## STATE AID

40. The European Union (EU) regulates state aided funding support to businesses. The provision of discretionary rate relief is likely to amount to state aid but will be state aid compliant where it is provided in accordance with De Minimis Regulations.
41. The EU law on state aid has a De Minimis limit value of €200,000 within a current financial year or the previous two financial years.
42. When making an application for discretionary relief (other than charitable) ratepayers must complete a De Minimis declaration and the Council will supply the ratepayer with the necessary offer letter.

## IMPLICATIONS OF REPORT

43. This report has implications in the following areas and the relevant Directors' comments are included:

Finance	√	Customer Services	
Human Resources		Equality and Diversity	
Legal	√	Integrated Impact Assessment required?	
No significant implications in this area		Policy and Communications	√

## COMMENTS OF THE STATUTORY FINANCE OFFICER

44. The Policy sets out in particular the discretions available to the Council. Should it wish to use any of the discretions funding would need to be found as, at present, no funding is allocated.

## COMMENTS OF THE MONITORING OFFICER

45. The legislative framework is confirmed within paragraphs 17 -21 of the report. The policy proposed is compliant with this framework.

## COMMENTS OF THE HEAD OF POLICY (COMMUNICATIONS)

46. The new national non-domestic rate (business rates) discretionary rate relief policy brings together all types of discretionary relief which are available into one clear policy. In line with the Council's equality scheme the new policy will be subject to an integrated impact assessment to assess the possible impact that it may have on different groups.

LESLEY-ANN FENTON  
DIRECTOR CUSTOMER AND ADVICE SERVICES

There are no background papers to this report.

Report Author	Ext	Date	Doc ID
Asim Khan/Helen Sutton	5448	22 January 2015	***

## Appendix A

TABLE OF DISCRETIONARY RELIEFS AVAILABLE								
Type of Discretionary Relief Available	Type of organisation or business	Amount of mandatory relief awarded under legislation	Amount of discretionary relief available under legislation	Amount of discretionary relief available under the policy	Duration of Discretionary Relief	Funding of Discretionary element	Current Policy	New Policy/changes proposed
Charitable Relief (LGFA 1988 Section 47)	A registered Charity or trustees for a registered charity where the premises are used for charitable purposes	80%	Up to 20%	None	n/a	100% of 40% under the business rates retention scheme	Existing policy approved by Executive Cabinet 1 April 2004	No changes proposed
Charitable Relief (Local Government Act 2003 Section 64)	Registered Community Amateur Sports Clubs that have registered with the Inland Revenue	80%	Up to 20%	None	n/a	100% of 40% under the business rates retention scheme	Existing policy approved by Executive Cabinet 1 April 2004	No changes proposed
Charitable Relief (LGFA 1988 Section 47)	Non-profit making organisations whose objectives are charitable, philanthropic, religious, concerned with welfare, education, science, literature, the fine arts or recreational	80%	Up to 20%	None	n/a	100% of 40% under the business rates retention scheme	Existing policy approved by Executive Cabinet 1 April 2004	No changes proposed
Charitable Relief (LGFA 1988 Section 47)	Village Halls and Community Centres managed by voluntary management committees	None - unless qualify as above	Up to 100%	Up to 100% of available discretionary element	Reviewed annually	100% of 40% under the business rates retention scheme	Existing policy approved by Executive Cabinet 1 April 2004	No changes proposed
Partly Occupied (LGFA 1988 Section 44a)	Businesses partly occupying premises	None	Depends on RV of unoccupied part empty rules apply	Depends on RV of unoccupied part empty rules apply	A temporary period of less than 12 months	100% of 40% under the business rates retention scheme	Legislative. Local Policy not required	No changes proposed
Hardship Relief (LGFA Section 49)	Business experiencing extreme financial hardship	None	Up to 100%	Each case assessed on its own merits	A short fixed period depending on the merits of the case	100% of 40% under the business rates retention scheme	Current guidance available. Policy for approval in this report	Adoption of current guidance as policy

Rural Rate Relief (LGFA & Rating Act 1997)	Certain defined businesses in defined rural areas	50%	Up to 50%	None	n/a	100% of 40% under the business rates retention scheme	No	Yes
General Local Discretionary Rate Relief (Localism Act 2011)	Any business given due consideration to the interests of local council tax payers where the award would be in line with Council's corporate priorities and would attract firms, investment and jobs to the area	None	Up to 100%	Up to 100%	For up to 1 financial year	100% of 40% under the business rates retention scheme	No	Yes
Retail Relief (Localism Act 2011)	Certain shops/restaurants/drinking establishments with an RV of £50,000 or less	None	Up to £1,000 from 1 April 2014 Up to £1,500 from 1 April 2015	Up to £1,000 from 1 April 2014 Up to £1,500 from 1 April 2015	Ongoing until 31 March 2017	Fully reimbursed under Section 31 grant	Existing policy approved by Executive Cabinet 25 February 2014	No changes proposed
Reoccupation Relief (Localism Act 2011)	Businesses moving into retail premises that have previously been empty for 12 months	None	50%	50%	Up to 18 months from date of occupation	Fully reimbursed under Section 31 grant	Existing policy approved by Executive Cabinet 25 February 2014	No changes proposed
New Build Empty Property (Localism Act 2011)	Newly built commercial property depending upon completion date	None	100%	100%	Up to 18 months from completion date	Fully reimbursed under Section 31 grant	No	Yes
Transitional Relief (Localism Act 2011)	Properties with an RV of £50,000 or less on 1 April 2010 which would have continued to qualify for transitional relief on 1 <sup>st</sup> April 2015	None	A cap on increase after multiplier applied of 15% (RV less than £18,000) or 25% (RV up to and including £50,000)	A cap on increase after multiplier applied of 15% (RV less than £18,000) or 25% (RV up to and including £50,000)	Up to 2 years from 1 April 2015 to 31 March 2017	Fully reimbursed under Section 31 grant	No	Yes

# **National Non-Domestic Rates (Business Rates) Discretionary Rate Relief Policy**





## NATIONAL NON-DOMESTIC RATES (BUSINESS RATES) DISCRETIONARY RATE RELIEF POLICY

### 1. INTRODUCTION

The Council has had a number of policies relating to the granting of discretionary rate relief. These have been introduced over a number of years and in response to changing legislation and new initiatives. This policy is effective from 1 April 2015 and brings together these existing policies into one policy document and also includes some new ones required as a result of recent government guidance.

### 2. BACKGROUND

The Local Government Finance Act 1998 and the Local Government Finance and Rating Act 1997 make provision for the awarding of mandatory relief to certain organisations. This legislation, as amended by the Local Government Act 2003 and the Localism Act 2011, also gives the Council discretionary powers to award relief from payment of non-domestic rates in certain prescribed circumstances.

The Discretionary Rate Relief Policy sets out the Council's approach to, and guidelines for, the awarding of discretionary rate relief.

Reliefs that do not include a discretionary element are not included in this policy. These are empty rate relief and small business rates relief. The award of some reliefs will preclude a property from qualifying for other types of relief.

The policy has been approved by the Council's Executive Cabinet and will be reviewed every five years and in response to relevant changes in legislation or Department for Communities and Local Government guidance.

### 3. PURPOSE

**The purpose of discretionary rate relief is to support certain types of businesses and organisations in order to support local communities and attract investment to the borough of Chorley.**

The Policy details what category of relief may, in certain prescribed circumstances, be available to the particular types of organisation or business. The following table summarises these reliefs and types of businesses. Please see the attached appendices for specific eligibility criteria and other relevant information.

### 4. GENERAL PRINCIPLES

In deciding when to grant discretionary relief, the Council will consider the following:

- a. Decisions under the policy will be made in accordance with statutory requirements and Secretary of State guidance.
- b. Decisions will have regard to the interests of council tax payers and the Council's corporate priorities.
- c. Priority will be given where the services provided are of specific benefit to residents and the local community.

- d. Consideration will be given to whether the services provided replace, enhance or supplement current Council provision.
- e. The extent to which an award will support the Council's aspiration to promote and encourage economic growth, and in particular growth in the Non-Domestic Rating tax base and in employment opportunities for residents of the Borough.

## **5. APPLICATIONS**

- a. An application form should be completed by the ratepayer or an organisation properly authorised to apply on the ratepayers behalf.
- b. Supporting evidence will be required as considered necessary to properly assess an application. There will be a requirement to set out the benefits that ratepayer considers the business provides to residents.
- c. The ratepayer has a responsibility to notify the council when circumstances change.
- d. Ratepayers must continue to pay amounts due whilst the application is being considered. Where payments are not received recovery action may continue.
- e. Awards for retrospective periods may not be made.
- f. In line with the Council's decision-making arrangements, the granting of applications of relief will be decided by the Council's Chief Financial Officer (Section 151 Officer).
- g. There is no right of appeal although ratepayers may ask for the decision to be reconsidered if new, relevant information can be provided.

## **6. STATE AID**

Rate relief shall not be awarded in any circumstances where it appears that an award will result in the ratepayer receiving state aid that is above the current De Minimis level. Each application must be accompanied by a statement signed by the appropriate person representing the business setting out the amount of state aid, including but not limited to discretionary rate relief, which the ratepayer has received within the previous three years.

## TYPES OF DISCRETIONARY RATE RELIEF AVAILABLE

Relief or Discount Available	Reference	Type of Organisation or Business	Mandatory Amount	Discretionary Amount
Charitable Relief (LGFA 1988 Section 43,45,47 LGA 2003 Section 64)	A	A registered Charity or trustees for a registered charity where the premises are used for charitable purposes	80%	None
		Registered Community Amateur Sports Clubs that have registered with the Inland Revenue	80%	None
		Non-profit making organisations that fit certain criteria	80%	None
		Village Halls and Community Centres managed by voluntary management committees	80% if qualify as above	Up to 100% of available discretionary element
Partly Occupied Relief (LGFA 1988 Section 44A)	B	Businesses partly occupying premises	None	Appropriate empty rules apply to RV of unoccupied part
Hardship Relief (LGFA 1988 Section 49)	C	Business experiencing extreme financial hardship	None	Dependent upon circumstances
Rural Rate Relief (LGFRA 1997 Schedule 1)	D	Certain defined businesses in defined rural areas	50%	None
General Local Discretionary Rate Relief Localism Act 2011 (Section 47 of the LGFA as amended)	E	Any business given due consideration to the interests of local council tax payers and where the award would be in line with Council's corporate priorities and would attract firms, investment and jobs	None	Up to 100%
Retail Relief Localism Act 2011 (Section 47 of the LGFA as amended)	F	Certain shops/restaurants/drinking establishments with an RV of £50,000 or less	None	Up to £1,000 from 1 April 2014 Up to £1,500 from 1 April 2015
Re-occupation Relief Localism Act 2011 (Section 47 of the LGFA as amended)	G	Businesses moving into retail premises that have previously been empty for 12 months	None	50%
New Build Empty Property Relief Localism Act 2011 (Section 47 of the LGFA as amended)	H	Newly built commercial property depending upon completion date	None	100%
Transactional Relief Localism Act 2011 (Section 47 of the LGFA as amended)	I	Properties with an RV of £50,000 or less on 1 April 2010 which would have continued to qualify for transitional relief on 1st April 2015	None	A cap on increase after multiplier applied of 15% (RV less than £18,000) or 25% (RV up to and including £50,000)

<b>Reference</b>	<b>A</b>
<b>Type</b>	<b>Charitable and Non-Profit Rate Relief</b>
<b>Overview</b>	Local Government Finance Act 1988 requires the Council to maintain a Discretionary Rate Relief Scheme to award business rates relief of up to 100% to certain organisations which operate within specific criteria. This discretionary relief may be awarded in addition to the 80% Mandatory relief.
<b>Eligibility</b>	<p>Mandatory Charitable Relief - Must be awarded in the following circumstances:</p> <ol style="list-style-type: none"> <li>1. A registered charity or trustees for a registered charity occupy the property and</li> <li>2. The property is used wholly, or mainly, for charitable purposes</li> <li>3. Sports clubs that apply for Community Amateur Sports Club status with HMRC</li> </ol>
	<p>Discretionary Charitable Relief - The Council will only grant relief where there is sufficient evidence of the following:</p> <ol style="list-style-type: none"> <li>1. Village halls and community centres that are managed by voluntary management committees.</li> <li>2. The benefit to the wider community in which the properties are located and financial need.</li> <li>3. When assessing the benefit to the wider the community, consideration will be given to whether the hall or centre is open to the whole community and is available without discrimination.</li> </ol>
<b>Applications</b>	<p>Applicants must provide</p> <ol style="list-style-type: none"> <li>1. a completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. any information required that is specific to the type of relief being applied for</li> <li>3. evidence of financial need</li> <li>4. any other information that the Council may consider necessary in order to assess the application</li> </ol>
<b>Duration</b>	Mandatory Charitable Relief is ongoing. Discretionary Charitable Relief is reviewed annually on 1 April each year.

<b>Reference</b>	B
<b>Type</b>	<b>Partly occupied property relief (Applications under Section 44a)</b>
<b>Overview</b>	The Council has discretion under section 44a of the Local Government Finance Act 1988 to award 100% rate relief for a defined period where part of a property is unoccupied for a temporary period. The amount of rate relief that is awarded is determined by statute and is calculated according to the type of property and the rateable value given to the unoccupied area by the Valuation Office Agency.
<b>Eligibility</b>	<p>Relief may be awarded where:</p> <ol style="list-style-type: none"> <li>1. Unoccupied parts of a property can be clearly defined and are reasonably segregated from the occupied part of the property.</li> <li>2. The ratepayer is moving in to the whole premises gradually, over a period of time or,</li> <li>3. Is moving out of the whole premises gradually, over a period of time or,</li> <li>4. Is occupying the property temporarily, for example, because the usual premises are being rebuilt or refurbished, because of fire damage or similar.</li> <li>5. The partial occupation is for a period of up to 12 months.</li> <li>6. If it is likely to last longer than this, the VOA may be able to value the unoccupied area separately</li> </ol>
	<p>Relief may not be awarded where:</p> <ol style="list-style-type: none"> <li>1. It appears to the Council that the reason that part of the property is unoccupied is wholly or mainly for the purposes of applying for rate relief</li> <li>2. The application is made after the premises have become fully occupied/unoccupied</li> <li>3. The partial occupation of the property may be considered to arise due to the ordinary day to day nature of the business (for example the operation of a warehouse)</li> </ol>
<b>Applications</b>	<p>Applicants must provide:</p> <ol style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ol>
<b>Duration</b>	<p>Relief may be awarded for a period of up to 3 months or up to 6 months for industrial properties.</p> <p>Relief will end when there is a change in the partial occupation or at the end of the financial year/rating period, if there is a change in the rateable value (through revaluation or an appeal), if the ratepayer ceases to be liable to pay non-domestic rates in respect of the property or where all or part of the unoccupied area has remained unoccupied for one year.</p>

<b>Reference</b>	C
<b>Type</b>	<b>Hardship relief (Applications under Section 49)</b>
<b>Overview</b>	The purpose of the hardship policy is to support local businesses in the community. The Council may provide short-term assistance to businesses that are suffering unexpected hardship, arising from circumstances beyond the business's control and outside of the normal risks associated with running a business of that type. The amount of rates that will be remitted will depend on the circumstances of each case.
<b>Eligibility</b>	<p>There is no specific definition of hardship although the Council will consider:</p> <ol style="list-style-type: none"> <li>1. Each application on its own merits</li> <li>2. Relief granted should be the exception rather than the rule</li> <li>3. The test of hardship need not be confined to 'financial' hardship, all relevant factors affecting the ability of a business to meet its liability for rates should be taken into account</li> <li>4. The interests of the council tax payers go wider than direct financial interests and may include such things as employment prospects and local amenities</li> <li>5. Where the granting of relief would have an adverse effect on the financial interests of local tax payers, the case for reduction of rates may still outweigh the cost to local tax payers</li> <li>6. The Council's corporate policies</li> <li>7. The contribution of the business to the local area</li> <li>8. The size of the business: the Council would normally give preference to small businesses although relief is available in principle to all businesses Applications for hardship rate relief shall be regarded as a last resort and will only be considered after consideration of any other forms of rate relief to which the applicant may be eligible.</li> </ol> <p>Relief will be granted where:</p> <ol style="list-style-type: none"> <li>1. It is considered that the ratepayer would sustain hardship by paying the whole bill</li> <li>2. It is reasonable to grant relief having due regard to the interests of council tax payers</li> </ol> <p>Relief will not be granted:</p> <ol style="list-style-type: none"> <li>1. To enable a new business to become established</li> <li>2. Where a profit has been made or the loss is minor in comparison to the overall turnover</li> </ol>
<b>Applications</b>	<p>Applicants must provide:</p> <ol style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ol>
<b>Duration</b>	Hardship relief will normally be awarded for a short, fixed period depending on the nature and likely duration of the hardship. All awards shall cease at the end of the financial year if not ceased at an earlier date.

<b>Reference</b>	D
<b>Type</b>	<b>Rural Rate Relief</b>
<b>Overview</b>	The purpose of rural rate relief is to support local communities. The Council must grant mandatory relief in specific circumstances and also has discretionary powers to grant additional relief.
<b>Eligibility</b>	<p>The Council will grant mandatory relief of 50% to certain types of rural properties in a designated rural settlement.</p> <p>Mandatory relief of 50% of the full charge must be granted where:</p> <ol style="list-style-type: none"> <li>1. The property is in a designated rural settlement area, (defined as such if it appears to have had a population of 3,000 or less on 31st December each year)</li> <li>2. The property is the only general store, the only post office or a food shop and has a rateable value of less than £8,500.</li> <li>3. The property is be the only public house or the only petrol station and has a rateable value of less than £12,500.</li> <li>4. The property is be occupied.</li> </ol> <p>The Council will not award discretionary relief.</p>
<b>Applications</b>	<p>Applicants must provide:</p> <ol style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ol>
<b>Duration</b>	Mandatory relief is ongoing.

<b>Reference</b>	E
<b>Type</b>	<b>General Local Discretionary Rate Relief</b> (Section 47 of the Local Government Finance Act 1998 as amended by Section 69 of the Localism Act 2011)
<b>Overview</b>	Section 69 of the Localism Act 2011 amends the 1988 Act to allow local authorities the discretion to grant discretionary local discounts to all types of businesses in order to help attract firms, investment and jobs to the area. There is cost to the Council in awarding this relief and the Council may decide that the immediate cost of the discount is outweighed by the long-term benefit of attracting growth and jobs to the area.
<b>Eligibility</b>	<p>Local Discretionary Rate Relief</p> <p>Up to 100% discretionary relief may be awarded for up to one year to any qualifying business.</p> <p>Applications under this section will only be considered after consideration of any other forms of rate relief to which the applicant may be eligible. Awards will only be made in exceptional circumstances.</p> <p>The Council will consider:</p> <ol style="list-style-type: none"> <li>1. Each application on its own merits</li> <li>2. The level of discount being requested</li> <li>3. The reason for the request</li> <li>4. the interests of the ratepayers and the cost to the Council</li> <li>5. The value of any previous rewards and previous benefits to council tax payers</li> <li>6. Overall profitability of the business</li> <li>7. Consideration will be given as to the number of properties occupied by the applicant</li> <li>8. Consideration will be given to Government guidance and advice regarding the Council's discretionary powers under the Localism Act</li> </ol> <p>Relief will be granted where:</p> <ol style="list-style-type: none"> <li>1. The award of a discount will have a substantive, positive benefit for residents and the community</li> <li>2. The award of a discount will contribute to the achievement of the council's corporate priorities</li> <li>3. There are benefits to council tax payers</li> <li>4. The award will directly result in attracting business, investment or jobs</li> <li>5. The award will help to retain existing business which make a positive contribution to the community</li> <li>6. Steps have been taken to meet or mitigate the business rates liability</li> </ol> <p>Relief will not be granted where there are other sources of funding available.</p>
<b>Applications</b>	<p>Applicants must provide:</p> <ol style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ol>
<b>Duration</b>	Relief may be awarded for up to one financial year.



Reference	F
Type	<b>Retail Rate Relief</b> (Section 47 of the Local Government Finance Act 1998 as amended by Section 69 of the Localism Act 2011)
Overview	Under the Localism Act 2011 the Council has the discretion to award temporary relief to certain retail properties. The purpose of retail rate relief is to support town centres and in particular retailers. Eligible properties will be awarded up to £1,000 relief in 2014-2015 and up to £1,500 in 2015-2016. Relief will be applied against the net bill after all other reliefs. Relief will not exceed the maximum rates liability.
Eligibility	Relief will be granted in the following circumstances: <ul style="list-style-type: none"> <li>1. Defined retail properties with a rateable value of £50,000 or less</li> <li>2. Defined retail properties include shops selling goods to the public, businesses selling services to the public and businesses selling food and drink to the public</li> <li>3. Properties are occupied</li> <li>4. Properties are reasonably accessible to members of the public</li> </ul> Relief will not be granted in the following circumstances: <ul style="list-style-type: none"> <li>1. Some types of retail outlet will not be eligible - these include banks building societies, payday lenders, betting shops, pawn brokers, estate agents, letting agents, employment agencies, vets, dentists, doctors, osteopaths, chiropractors, solicitors, accountants, insurance agents, financial advisors,</li> <li>2. Retail properties that do not support the wider objectives/priorities or have a detrimental impact on neighbourhoods or communities</li> </ul>
Applications	Applicants must provide: <ul style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ul>
Duration	Relief is ongoing until 31 March 2017.

<b>Reference</b>	G
<b>Type</b>	<b>Re-Occupation Relief</b> (Section 47 of the Local Government Finance Act 1998 as amended by Section 69 of the Localism Act 2011)
<b>Overview</b>	Under the Localism Act 2011, up to 50% discretionary relief may be awarded to certain reoccupied empty properties. The purpose of re-occupation relief is to encourage occupation of shops to help build a thriving town centre. Relief is calculated on the business rates liability after any mandatory or other discretionary reliefs (other than retail relief) have been applied.
<b>Eligibility</b>	Relief can be granted in the following circumstances: <ol style="list-style-type: none"> <li>1. When the property was previously in use it was wholly or mainly used for retail</li> <li>2. The property has been empty for 12 months or more before reoccupation</li> <li>3. The property has been re-occupied between 1 April 2014 and 31 March 2016</li> <li>4. The property is used for any use</li> </ol>
<b>Applications</b>	Applicants must provide: <ol style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ol>
<b>Duration</b>	Relief applies for up to 18 months as long as the property is continuously occupied.

Reference	H
Type	<b>New Build Empty Property Relief</b> (Section 47 of the Local Government Finance Act 1998 as amended by Section 69 of the Localism Act 2011)
Overview	Under the Localism Act 2011, up to 100% discretionary relief may be awarded to certain new build empty commercial properties. The purpose of new build empty property relief is to help to stimulate construction.
Eligibility	Relief will be granted in the following circumstances: <ul style="list-style-type: none"> <li>1. A newly built commercial property completed between 1 October 2013 and 30 September 2016</li> </ul>
Applications	Applicants must provide: <ul style="list-style-type: none"> <li>1. A completed application form to demonstrate how the application satisfies the eligibility criteria</li> <li>2. Any information required that is specific to the type of relief being applied for</li> <li>3. Evidence of financial need</li> <li>4. Any other information that the Council may consider necessary in order to assess the application</li> </ul>
Duration	Relief may be awarded for up to 18 months from the completion date.

Reference	I
Type	<b>Transitional Relief</b> (Section 47 of the Local Government Finance Act 1998 as amended by Section 69 of the Localism Act 2011)
Overview	Under the Localism Act 2011, the current transitional relief scheme will be extended to cap the rates increases for small and medium properties falling out of transition 2015-2016. Small properties (with an RV of less than £18,000) will have a cap on increase of 15% and medium properties (with an RV of up to and including £50,000) will have a cap of 25% on increases. These caps apply before the increase in the business rates multiplier. Relief is calculated on the business rates liability after other reliefs (including other Localism Act reliefs such as retail relief) have been applied
Eligibility	Relief will be granted in the following circumstances: <ol style="list-style-type: none"> <li>1. A property with a RV of £50,000 or less on 1<sup>st</sup> April 2010 and</li> <li>2. The property would have qualified for transitional relief to a higher bill had the transitional relief scheme in place on 31 March 2015 remained in place</li> </ol>
Applications	There is no requirement to apply. Relief will be applied for qualifying properties.
Duration	Relief will be awarded for up to 2 years from 1 April 2015.

