

Business Rates Policy 2014-15

The Award of Discretionary Business Rate Relief to Charities
and other Not-for-Profit Organisations

The Award Rate Relief for Properties that are Partially
Unoccupied for a Temporary Period

The award of Hardship Relief for Business Rates and Council
Tax

Index

Introduction

- 1 Scope of the Policy
- 2 Reason for the Policy

Part 1 - Relief for Charities and other Not-for-profit organisations

- 3 Legal Background
- 4 Legal Requirements – State Aid
- 5 Cost to the Council
- 6 The Applications Process
- 7 Applications Not Meeting Legal Requirements
- 8 The Decision Making Process
- 9 Calculation of Relief
- 10 Right of Appeal
- 11 Appeals Process
- 12 Discontinuance of Applications or Appeals
- 13 Period of Rate Relief
- 14 Backdating of Claims
- 15 Cancellation of Relief
- 16 Notification of Awards
- 17 Action to Recover Unpaid Rates
- 18 Promotion of the Availability of Relief
- 19 Budget for Rate Relief

Part 2 -Rate Relief for Properties that are Partially Unoccupied for a Temporary Period

- 20 Legal Background
- 21 Calculation of Rate Relief
- 22 Cost to the Council
- 23 Policy
- 24 Applications
- 25 Verification of the Claim
- 26 Authority to Award Relief
- 27 Appeals
- 28 Duration of Relief

Part 3 - Relief on the Grounds of Hardship

- 29 Legal Background
- 30 Cost to the Council
- 31 Policy

- 32 Applications
- 33 Additional Items
- 34 State Aid Regulations
- 35 Information to Support Applications
- 36 Authority to award relief
- 37 Interests of Officers and Members
- 38 Appeals
- 39 Appeals Process
- 40 Discontinuation of Applications or Appeals
- 41 Notifications of award
- 42 Action to recover unpaid rates
- 43 Promotion of Rate Relief
- 44 Amount of Relief
- 45 Duration of Relief
- 46 Examples of appropriate circumstances

Introduction

1.0 Scope of this Policy

1.0 This policy relates to the rate relief that the Council has a power to award under Section 44a, Section 47 and Section 49 of the Local Government Finance Act 1988

1.1 The policy relates to the discretionary award of rate relief and the process for the award of mandatory relief for Business Rates for 2014-15 only

1.2 This policy will be reviewed for 2015-16 to reflect the intention that no charity or non profit making bodies will receive more than 80% charity relief from April 2015.

2.0 The Reasons for this Policy

2.1 This policy has been agreed by the Council to ensure all ratepayers making applications for this relief are treated in a fair, consistent and equal manner.

2.2 This policy;

- Sets guidelines for the factors that should be considered when making a decision to award or refuse relief
- Establishes a framework to ensure applications are dealt with in an efficient manner
- Sets out the delegated authority to award relief in appropriate circumstances
- Establishes an appeals procedure for organisations that are dissatisfied with the Council decision.
- Seeks to safeguard the interest of local taxpayers by ensuring that funds allocated for the award of discretionary rate relief are used in the most effective and economic way.

Part 1 – Relief for Charities and other Not-for-profit organisations

3.0 Legal Background

3.1 Section 47 of the Local Government Act 1998 gives billing authorities the discretion to award relief in two circumstances:

a) Where the ratepayer is a registered charity or certain other charitable organisation and the property is wholly or mainly used for charitable purposes

b) Where the ratepayer is an organisation which is not established or conducted for profit and whose main objects are as set out below at 3.4

3.2 Registered charities are entitled to a mandatory rate relief of 80% for properties which are occupied for charitable purposes.

3.3 The Council's has discretionary powers to award further rate relief of up to 20% (this is commonly referred to as 'top up' relief).

3.4 The Council has the discretion to award relief of up to 100% to organisations which are not established for profit and which meet the following criteria:

Either, the organisation's main objects are;

- charitable,
- philanthropic,
- religious

Or are concerned with

- education,
- social welfare,
- science,
- literature
- fine arts

Or, the organisation is a club, society or other organisation not established or conducted for profit and the rateable property is used mainly used for purposes of recreation.

3.5 The Council cannot award relief to itself or any other organisation which has the powers to raise, or precept on a Council Tax.

3.6 The amount of relief awarded is entirely at the discretion of the Council.

4.0 Legal Requirements – State Aid

4.1 There are European Union regulations which restrict the award of state aid and under certain circumstances the award of discretionary relief could be considered to be state aid.

4.2 These circumstances in which the EU regulations need to be considered will be where the organisation engages in commercial activities or competes with commercial bodies because of an activity it carries out. For example a not

for profit training organisation that also provides training services to businesses.

4.3 If the organisation undertakes any commercial activity it must be commercially insignificant and localised so that there is no potential impact on intra-community trade, otherwise the regulations governing state aid will apply.

4.4 Guidance on State Aid is available via the government web site at

<https://www.gov.uk/government/publications/enterprise-zones-state-aid-and-business-rate-discounts>

4.5 All businesses applying for any Business Rates relief will need to confirm any other state aid they are receiving.

5.0 Cost to the Council

5.1 Relief is generally funded partly from the Council's collection fund, certain reliefs or exemptions are partly by central government.

5.2 The Localism Act 2011 has changed the financial cost of awarding charitable relief. This means that with effect from the 1st April 2013 for every pound collected in business rates 49p is retained by Slough Borough Council. Consequently the cost of awarding relief is 49% of the total amount awarded in relief, subject to possible tapers.

5.3 Charities using premises for charitable purposes are entitled to an initial mandatory charitable 80% relief from Business Rates. This is a mandatory relief and so Slough Borough Council cannot control the amount awarded.

6.0 The Application Process

6.1 Information to be provided to support applications

6.2 Before an application can be considered the Council must be satisfied that it has all the information necessary to enable it to make a fair consideration. For the purposes of efficiency all applications must be made on the standard application form set out at Appendix A.

6.3 In addition to the standard application form ratepayers will be required to supply supporting information such as audited accounts and articles of association. In some circumstances the Council may decide that it is necessary for one or more officers to visit the rated premises to establish further facts.

6.4 In some instances the Council may require the applicant to visit the Council's offices to provide verbal information in support of the application.

Where a visit is required the Council will give a minimum of fourteen days notice of the date the visit is required.

6.5 The Council will not consider applications where the ratepayer has failed to provide information that has been requested, or where the ratepayer does not cooperate with the Council's request to visit a property.

6.6 It is recognised that some organisations may not currently keep records of sufficient detail to provide the information that is normally required to support an application. Where the Council is satisfied that the information is genuinely not available, and that the organisation has co-operated to provide all information that is available, the Council will consider the application based on the information provided. Only one application will be considered in this way, and future applications must provide all information that is required.

6.7 If the process of keeping record to the standard required will incur additional expense for the organisation it will be up to the organisation to decide whether the additional expense is worthwhile in order to apply for relief.

6.8 Persons who can make application

6.9 Applications must be made by the ratepayer.

6.10 Where the ratepayer is an organisation the application must be made by a person with the authority to act on behalf of the organisation. The Council may ask for evidence that the person making the application is entitled to act in that capacity.

6.11 Reapplications

6.12 Where an application has been refused either initially or following an appeal, further applications will not be considered within the same financial year except where:

- a) The use of the property changes, or
- b) The objectives of the organisation change, or
- c) There have been other changes that may affect the Council's decision (for example where an organisation has taken action to address an issue which had previously precluded an award of relief).

7.0 Applications Not Meeting Legal Requirements

7.1 Where an application does not meet the legal requirement (for example if an organisation is established for profit) the application cannot be considered.

7.2 On receipt of each application the Business Rates Manager (or a suitable experienced officer of similar seniority) will assess whether it meets the essential legal requirements. Where the application does not meet those requirements it cannot be considered. The applicant will be advised in writing

within four weeks of receipt of the application, giving the reason that the application does not meet the legal requirements.

7.3 Where the applicant disputes the decision of the Business Rates Manager they should make a written submission to the Head of Revenue and Benefits setting out their reasons for believing the legal requirements are met. The decision will be reviewed by the Head of Revenue and Benefits whose decision will be final.

7.4 This process does not affect an applicant's right to challenge a decision by way of Judicial Review.

8.0 The Decision Making Process

8.1 All applications will be considered on an individual basis.

8.2 Normally discretionary relief will be awarded where it is clear that the activities of the applicant are of direct benefit to the local community and assist the Council in achieving its Sustainable Community Strategy.

8.3 Relief will not be awarded to organisations whose activities are contrary to the principles established by the Sustainable Community Strategy Priorities.

8.4 Consideration will be given to the financial impact on the Council and the local community in making awards. Relief may be refused or capped if it is considered that the financial cost to the Council or the local community outweighs the benefits generated through the award of relief.

8.5 In order to ensure there is a fair and consistent approach to the award of relief, all applications will be considered within the guidelines of this policy.

8.6 The criteria for the awarding of discretionary relief is set out in Appendix B

8.7 All applications will be considered on an individual basis by the Business Rates Manager who will provide an in depth report and recommendations which will include but not be limited to review sheet, with findings and financial implications and initial recommendations to the Council's Section 151 officer.

8.8 All applications for awards of Local Council Tax discount in cases of hardship will be determined by the Council's S151 Officer.

8.9 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.

8.10 The decision will be notified to the applicant in writing and where less than the maximum amount of relief is granted an explanation of the reasons why full relief was not granted will be given.

8.11 Appeals against awards to be determined by a Member Appeals Panel.

8.12 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

8.12 Interest of Officer and Members

8.13 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

8.14 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- Membership of the organisation making an application
- A close relative who is a member of the organisation making an application
- An interest in the property for which the relief is being sought
- Membership of a similar organisation (e.g. a rival sporting club)

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer . Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads of Service (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

9.0 Calculation of relief

9.1 Relief will be calculated as a percentage of the rates bill.

9.2 If the rate bill reduces, for any reason, the relief will be reduced proportionately.

9.3 If the rates bill increases during the course of a year, for example due to an increase in rateable value, the amount awarded will not automatically be increased. However in all such cases the Council will reconsider the ratepayer's application and may award additional relief.

10.0 Right of Appeal

10.1 There is no statutory right of appeal against a decision regarding discretionary rate relief made by the Council. However, the Council

recognises that ratepayers should be entitled to have a decision reviewed objectively if they are dissatisfied with the outcome.

10.2 The Council agrees to abide by the following appeals process and aggrieved ratepayers should make an appeal in accordance with the process.

10.3 Ratepayers will be notified of the appeals process in writing at the time that they are notified of the outcome of their request for rates relief.

10.4 This appeals process does not affect a ratepayer's legal rights.

11.0 Appeals Process

11.1 Appeals may only be made by the original applicant. An appellant may appoint an agent to act on their behalf and in such cases the Council will require written authorisation from the appellant before dealing with their agent.

11.2 Appeals against decisions will be considered by the Members Appeal Panel.

11.3 Decisions on appeals made by the Members Appeals Panel will be final.

11.4 Applicants must make an appeal within four weeks of the issue of the letter notifying them of the Council's decision.

11.5 Applicants will be notified of the date on which the appeal will be considered, which will be within twelve weeks of receipt of the appeal or as soon as reasonably practicable thereafter.

11.6 Applicants may appeal against the decision to award or not award relief, or against the level of relief awarded.

11.7 Appeals must be made in writing and must give the reasons why it is believed the decision should be amended. New or additional information may be included, but only if it is relevant to the decision making process.

11.8 The appellant does not have a right to appear in person but may make a request to present evidence in person. Such requests will be considered at the discretion of the Members Appeal Panel as appropriate.

11.9 The Members Appeal Panel can request a meeting with either the applicant and/or the appropriate Revenues and Benefits officer to hear evidence in person. The Members Appeal Panel may nominate a representative or representatives to attend such meetings on its behalf.

11.10 Each application will be considered individually on its merit.

11.11 The appeal decision may be adjourned if further information is required from either party.

11.12 The applicant will be informed of the final decision, and the reasons for the decision within four weeks of the hearing.

11.13 Submitting an appeal does not affect the appellant's legal rights to challenge a decision made by the Council through the Judicial Review process.

12.0 Discontinuation of Applications or Appeals

12.1 If the Council has requested further evidence from the ratepayer and this has not been received within four weeks the application or appeal will be deemed to have been discontinued.

12.2 Ratepayers will be notified in writing in these circumstances.

13.0 Period of Rate Relief

13.1 Rate relief awarded under this policy will be awarded for one financial year except where it is considered between 1st April and 30th September where consideration may be given to awarding relief for the previous financial year.

13.2 Ratepayers receiving relief will be contacted and invited to reapply for relief for the following year, this invitation may be by signed declaration or the council may request a full application to be completed. Only one signed declaration will be accepted between applications.

14.0 Backdating of claims

14.1 The law allows claims received between 1st April and 30th September in any year to be backdated to 1st April of the previous year.

14.2 Requests for a backdated award of relief (i.e. for the previous year) will be dealt with in the same way as applications for the current year.

14.3 Relief cannot otherwise be backdated beyond 1st April of the year in which it is awarded.

15.0 Cancellation of relief

15.1 Relief will be cancelled if:

1. The applicant ceases to be the ratepayer
2. The property becomes empty or becomes occupied
3. The use of the property changes
4. The aims or objectives of the ratepayer change
5. There is an increase in the amount of rates payable

15.2 Where relief is cancelled for any of the reasons from (2) to (4) above, a new application may be made straight away.

15.3 Where relief is cancelled for reason (5) above the decision will immediately be reconsidered and a new decision made, based on the new amount of rates payable.

15.4 Any existing relief may apply upon change of address within the borough, following confirmation that the nature of occupation is unchanged.

16.0 Notification of awards

16.1 The Council will consider applications within six weeks of the application and all supporting information being received or as soon as practicable thereafter.

16.2 Notification of the outcome of the decision will be made in writing within fourteen days of the decision being considered.

17.0 Action to recover unpaid rates whilst a decision is pending

17.1 Unless otherwise agreed, ratepayers are required to continue to pay, in accordance with the latest demand notice, pending the outcome of an application

18.0 Promotion of the availability of relief

18.1 The Council will proactively promote the availability of discretionary relief, and this policy, in the following ways.

- All rate demands will have accompanying information explaining the availability of relief.
- Employees who deal with enquiries from ratepayers will be trained in all aspects of this policy
- The Council will work in partnership with other organisations that may have a stake in this area.
- The policy will be published on the Council's web site and printed copies will be made available to ratepayers and other stakeholders on request.

19.0 Budget for Rate Relief

19.1 The Council will set an annual budget for awards of discretionary rate relief. The balance of funds within this budget will be considered when making decisions for the award of relief.

Part 2

Rate Relief for Properties that are Partially Unoccupied for a Temporary Period

20.0 Legal Background

20.1 Under section 44a of the Local Government Finance Act 1988 the Council has a discretionary power to allow rate relief where a property is partly occupied for a temporary period.

20.2 The granting of this relief is entirely under the discretion of Slough Borough Council and each case will be considered on its merits and be referenced to the interests of Slough Council Tax payers.

21.0 Calculation of Rate Relief

21.1 The amount of relief is calculated on a statutory basis based on the rateable value of the empty portion of the property. The appropriate rateable value is provided by the Valuation Office Agency.

22.0 Cost to the Council

22.1 Relief is generally funded partly from the Council's collection fund, certain reliefs or exemptions are partly by central government.

22.2 The Localism Act 2011 has changed the financial cost of awarding charitable relief. This means that with effect from the 1st April 2013 for every pound collected in business rates 49p is retained by Slough Borough Council. Consequently the cost of awarding relief is 49% of the total amount awarded in relief, subject to possible tapers.

22.3 The Council recognises that awarding this relief is beneficial to local businesses and can contribute to the Sustainable Community Strategy, priority of Economy and Skills. Partially occupied rate relief (also referred to as Section 44a Relief)

23.0 Policy

23.1 A ratepayer is liable for the full business rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion to award relief on the unoccupied part

23.2 The Council recognises the important part this relief can play in the economic regeneration of the Borough and will give serious consideration to each complete application submitted

23.3 Relief can only be awarded where the partial occupation is of a temporary nature. Where the same area, or part of the same area, is, or is expected to be, unoccupied for a period in excess of one year the Council will not consider this to be of a temporary nature.

23.4 From 1 April 2008, as a consequence of the reforms to empty property relief, the empty part will receive a complete exemption from business rates for the first 3 months it is empty (or, if it is an industrial property, for the first 6 months). After the initial rate-free period expires, in most cases the apportionment will cease to have effect and the occupied business rate will apply to the whole property.

24.0 Applications

24.1 To qualify for relief the ratepayer is required to make a written application and must supply a plan of the property with the unoccupied portions clearly identified.

25.0 Verification of Claim

25.1 The Council will require access to the property during normal working hours within four weeks of receiving the application, to verify the claim.

25.2 Further access may be required on at least one occasion each month, during normal office hours, during the period for which relief is being awarded.

25.3 Relief will not be awarded under any circumstance where it is not possible to verify the claim. Where a backdated application is received the ratepayer will be required to produce evidence to prove that the area was unoccupied for the duration of the claim. Acceptance of the evidence is at the discretion of the Business Rates Manager.

26.0 Authority to Award Relief

26.1 Authority to award relief is delegated as laid out in section 8 of this document.

27.0 Appeals

27.1 The ratepayer may appeal against a decision to refuse relief within four weeks of being notified of the refusal.

27.2 Any appeal must be in writing and should set out the reasons for the appeal.

27.3 Appeals will be considered by the Members Appeal Panel whose decision will be final.

28.0 Duration of Relief

28.1 Relief will end under the following circumstances:

- a) At the end of a financial year
- b) All or part of the unoccupied area becoming occupied
- c) A change of liable person
- d) Where all or part of the unoccupied area has remained unoccupied for one year*

28.2 A new application may be submitted immediately if relief ends for any of the reasons numbered from (a) to (c) above.

Part 3

Rate Relief on the Grounds of Hardship

29.0 Legal Background

29.1 Under section 49 of the Local Government Finance Act 1988, the Council has a discretionary power to allow Council Tax relief / Rate relief to relieve hardship. The hardship does not necessarily need to be financial in nature.

29.2 In considering applications for rate relief the Council must have regard for the interest of the community as a whole. This includes the cost to the community and the benefits, or disadvantages of awarding hardship relief.

30.0 Cost to the Council

30.1 There is a cost to the Council of 49% of the total amount awarded which must be met from the Council's collection fund. The remaining cost is borne by central Government.

31.0 Policy

31.1 There is no definition in the legislation for 'hardship', and as the scheme is aimed at covering unforeseen events it is not possible to list precise criteria.

31.2 However, a 'crisis' would have to result in a serious loss of income, trade or have a major effect on the services that can be provided for Business Rates or a major effect on the household income and the household in general for Council Tax

31.3 'Exceptional circumstances' will usually be circumstances that are outside the control of the business or organisation and are beyond the normal risks faced by businesses. The effect of strikes within a business or organisation, increased running costs and increased competition would not be considered as 'exceptional circumstances' as they are normal business risks.

31.4 As a general rule, circumstances that would be covered by a commercial insurance policy or by compensation from public funding would not be considered

31.5 'Exceptional circumstances' for hardship under the Council Tax regulations will usually be circumstances that are outside the control of the household and beyond normal risks faced by a household. The household must demonstrate that it has done all it can to mitigate those risks and is taking action to minimise them.

31.6 The Council recognises that there may be occasional circumstances in which the use of this power is beneficial to either an individual tax / ratepayers or the community. However, in accordance with Government guidelines it accepts that this power should be used sparingly and only in the most exceptional circumstances.

31.7 All requests for hardship relief will be considered on an individual basis and decisions will be made in accordance with this policy and where the Council is satisfied that:

- a) The ratepayer will suffer hardship if the relief is not granted
- b) There is a direct benefit to the ratepayer, or the community, and there is no adverse impact to other ratepayers or the community as a result of awarding relief
- c) The cost to local taxpayers is proportional to the benefits to the community

32.0 Applications

32.1 Applications must be made in writing by the ratepayer or their agent.

32.2 Applications must provide the following information as appropriate

For Business Rates

- 1. A set of the most recent accounts
- 2. A set of the last audited accounts
- 3. An up to date trading statement showing the current financial situation of the business
- 4. Details of the amount of relief requested
- 5. An explanation of the benefits to the community arising from and award of relief.

For Council Tax

- 1. Evidence of hardship or personal circumstances that justifies a reduction in Council Tax Liability.
- 2. Evidence that the Council Tax Payer has taken reasonable steps to resolve their situation prior to application.
- 3. The Council Tax Payer can demonstrate that they do not have access to other assets that could be realised and used to pay Council Tax

4. All other eligible discounts/reliefs have been awarded to the council tax payer
5. The liable person for a long term unoccupied domestic property has made their best efforts to sell or let the property and to levy a council tax charge would cause them exceptional financial hardship.
6. The Council's finances allow for a reduction to be made and it is reasonable to do so in light of the impact on other council tax payers

33.0 Additional Items

33.1 The following items contained in the policy for the award of relief for charities and not-for-profit organisations will also apply in respect of applications for rate relief on the grounds of hardship.

34.0 State Aid Regulations

34.1 There are European Union regulations which restrict the award of state aid and under certain circumstances the award of discretionary relief could be considered to be state aid.

34.2 These circumstances in which the EU regulations need to be considered will be where the organisation engages in commercial activities or competes with commercial bodies because of an activity it carries out. For example a not for profit training organisation that also provides training services to businesses.

34.3 If the organisation undertakes any commercial activity it must be commercially insignificant and localised so that there is no potential impact on intra-community trade, otherwise the regulations governing state aid will apply.

34.4 Guidance on State Aid is available via the government web site at

<https://www.gov.uk/government/publications/enterprise-zones-state-aid-and-business-rate-discounts>

34.5 All businesses applying for any Business Rates relief will need to confirm any other state aid they are receiving.

35.0 Information to Support Applications

35.1 In addition to the standard application form ratepayers will be required to supply supporting information such as audited accounts and articles of association. In some circumstances the Council may decide that it is necessary for one or more officers to visit the rated premises to establish further facts.

35.2 In some instances the Council may require the applicant to visit the Council's offices to provide verbal information in support of the application. Where a visit is required the Council will give a minimum of fourteen days notice of the date the visit is required.

35.3 The Council will not consider applications where the ratepayer has failed to provide information that has been requested, or where the ratepayer does not cooperate with the Council's request to visit a property.

35.4 It is recognised that some organisations may not currently keep records of sufficient detail to provide the information that is normally required to support an application. Where the Council is satisfied that the information is genuinely not available, and that the organisation has co-operated to provide all information that is available, the Council will consider the application based on the information provided. Only one application will be considered in this way, and future applications must provide all information that is required.

36.0 Authority to award relief

36.1 All applications will be considered on an individual basis by the Head Revenues and Benefits who will provide an in depth report and recommendations which will include but not be limited to review sheet, with findings and financial implications and initial recommendations to the Council's Section 151 officer.

36.2 All applications for awards of Local Council Tax discount in cases of hardship will be determined by the Council's S151 Officer.

36.3 All applications for awards of Hardship Relief will be subject to a maximum award of the equivalent of 6 months Council Tax Payable or Business Rates Rates.

36.4 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.

36.6 The decision will be notified to the applicant in writing

36.7 Appeals against awards to be determined by a Member Appeals Panel.

36.8 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

37.0 Interests of Officers and Members

37.1 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

37.2 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- Membership of the organisation making an application
- A close relative who is a member of the organisation making an application
- An interest in the property for which the relief is being sought
- Membership of a similar organisation (e.g. a rival sporting club)

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer . Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads of Service (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

38.0 Appeals

38.1 There is no statutory right of appeal against a decision regarding discretionary rate relief made by the Council. However, the Council recognises that ratepayers should be entitled to have a decision reviewed objectively if they are dissatisfied with the outcome.

38.2 The Council agrees to abide by the following appeals process and aggrieved ratepayers should make an appeal in accordance with the process.

38.3 Ratepayers will be notified of the appeals process in writing at the time that they are notified of the outcome of their request for rates relief.

38.4 This appeals process does not affect a ratepayer's legal rights.

39.0 Appeals Process

39.1 Appeals may only be made by the original applicant. An appellant may appoint an agent to act on their behalf and in such cases the Council will require written authorisation from the appellant before dealing with their agent.

39.2 Appeals against decisions will be considered by the Members Appeal Panel Decisions on appeals made by the Members Appeal Panel will be final.

39.3 Applicants must make an appeal within four weeks of the issue of the letter notifying them of the Council's decision.

39.4 Applicants will be notified of the date on which the appeal will be considered, which will be within eight weeks of receipt of the appeal, or as soon as reasonably practicable thereafter.

39.5 Applicants may appeal against the decision to award or not award relief, or against the level of relief awarded.

39.6 Appeals must be made in writing and must give the reasons why it is believed the decision should be amended. New or additional information may be included, but only if it is relevant to the decision making process.

39.7 The appellant does not have a right to appear in person but may make a request to present evidence in person. Such requests will be considered at the discretion of the Members Appeal Panel as appropriate.

39.8 The Members Appeal Panel can request a meeting with either the applicant and/or the appropriate Revenues and Benefits officer to hear evidence in person. The Members Appeal Panel may nominate a representative or representatives to attend such meetings on its behalf.

39.9 Each application will be considered individually on its merit.

39.10 The appeal decision may be adjourned if further information is required from either party.

39.11 The applicant will be informed of the final decision, and the reasons for the decision within four weeks of the hearing.

39.12 Submitting an appeal does not affect the appellant's legal rights to challenge a decision made by the Council through the Judicial Review process.

40.0 Discontinuation of Applications or Appeals

40.1 If the Council has requested further evidence from the ratepayer and this has not been received within four weeks the application or appeal will be deemed to have been discontinued.

40.2 Ratepayers will be notified in writing in these circumstances

41.0 Notifications of award

41.1 The Council will consider applications within six weeks of the application and all supporting information being received or as soon as practicable thereafter.

41.2 Notification of the outcome of the decision will be made in writing within fourteen days of the decision being considered.

42.0 Action to recover unpaid rates

42.1 Once an application, or an appeal, is received for Hardship Relief no action will be taken to recover unpaid rates until fourteen days after the decision has been notified to the ratepayer.

42.2 In the event of an application or appeal being discontinued recovery action may be commenced seven days after the ratepayer has been notified of the discontinuation.

43.0 Promotion of Rate Relief

43.1 The Council will promote the availability of hardship relief, and this policy, in the following ways.

- All rate demands will have accompanying information explaining the availability of relief.
- Employees who deal with enquiries from ratepayers will be trained in all aspects of this policy
- The Council will work in partnership with other organisations that may have a stake in this area.
- The policy will be published on the Council's web site and printed copies will be made available to ratepayers and other stakeholders on request.

44.0 Amount of Relief

44.1 Relief may be awarded as a fixed sum or as a percentage of the rates bill.

45.0 Duration of Relief

45.1 Relief will normally only be awarded retrospectively. However, where the applicant can show that the circumstances will remain the same for a period up to the end of the current financial year relief may be award for the remainder of the year.

In all cases relief will end in the following circumstances:

1. At the end of a financial year
2. All or part of the unoccupied area becoming occupied
3. A change of liable person
4. The property becomes empty, or become occupied
5. The ratepayer enters any form of formal insolvency
6. The ratepayers financial circumstances change (the ratepayer must inform the Council if their circumstance change)

46.0 Examples of appropriate circumstances

46.1 The following examples indicate circumstances where it may be appropriate to award relief. They are included in this policy in the form of broad general guidelines and are not intended to be prescriptive.

In the first instance the District Valuation Officer will be asked to review the assessment.

- a) The ratepayer is severely or terminally ill
- b) Without rate relief the business will close and deprive local residents of an essential service.
- c) The ratepayer's business has been detrimentally affected by circumstances beyond the ratepayers control and that do not constitute part of the normal risks in running a business (e.g. a natural disaster, an unusual or uncontrollable event in the neighbourhood of the business such as a fire making the immediate area of the business unsafe).

Appendix A

Application for Charitable Discretionary Rate Relief under Sections 43(6) and 47 of the Local Government Finance Act 1988.

Please read the guidance notes below before completing this form. If you need further help please contact the Business Rates Section on
01753 772220

1. Details of Organisation:

Name:

What are the main objects and purposes of the organisation?

Area covered by organisation:

Name of any Organisation affiliated to:

--

3. Details of premises for which relief is sought:

Description:
Address:

--

Business Rates Account Reference (if known)

--

For what purposes are the premises used?

If used for any other purpose other than those of the claimant please give details:

Are there any facilities in the property which are made available to people other than members, e.g. schools, casual public sessions?

Yes/No

If YES please provide details:

Is there a bar on the premises?

Yes/No

If Yes and the organisation is not a Social Club, please state the number of:

Playing Members	
Non-Playing Members	

Are your premises and activities accessible for all groups of disabled people, including wheelchair users, deaf people and blind people? Are your materials accessible to everybody? (For example: print size, graphic design, plain English, meetings structure, speaker's presentations etc.)

Yes/No

If Yes please provide details:

4. Membership Details

Number of Members

--

Do members pay a Subscription? Yes/No If Yes, how much?

Adults:	Juniors:
----------------	-----------------

When were subscriptions last increased?

--

From what other sources are funds raised?

To what extent have the facilities been provided by self help?

--

Of the total membership, how many live outside the Borough Council's area?

--

Is membership open to all members of the community?

Yes/No

Are profits made available to people other than members?

Yes/No

If Yes please provide details:

Is membership encouraged from minority groups?

Yes/No

If yes please detail what positive steps are taken to involve hard to reach groups such as black and ethnic minority people, young people, different religions, lesbians and gay men.

Does the organisation provide training or education for its members and are there schemes for particular groups to develop their skills, e.g. young people, the disabled, retired people?

Yes/No

If Yes please provide details:

5. Charitable Status

Is the organisation a registered charity?

Yes/No

If yes, please state the charity registration number.

--

If not, has an application been made for registration under the provisions of the Charities Act 1960?

Yes/No

If exempt from registration please state why.

--

If you are not a registered charity or an exempt charity, is the organisation recognised as a charity for tax purposes?

Yes/No

If yes please provide a copy of a letter from the HM Revenue & Customs confirming this.

6. If you are applying for Discretionary Relief please supply:

- (a) a copy of the Memorandum and Articles of Association, or Rules of the Association.**
- (b) Copies of your latest accounts and balance sheets for the last two years.**
- (c) A copy of the organisation’s Equal Opportunities Policy, if available.**

7. Contact details:

Please provide the name, address and contact telephone number of the secretary or correspondent.

Please remember to notify us of any change to these contact details

8. I certify that the information provided above is correct to the best of my knowledge and belief:

Signature:	Date:
Capacity in which signed:	

When completed this form should be returned to:

**Slough Borough Council
 St Martins Place
 51 Bath Road
 Slough
 SL1 3UF**

Business Rates Discretionary Relief Application Guidance

What is Charitable Rate Relief?

It is a relief scheme that allows rates bills to be reduced for charitable and non-profit making organisations.

What Organisations may Qualify?

If your organisation is a registered charity, and the property concerned is used wholly or mainly for charitable purposes, then you may be entitled to 80% relief.

If your organisation is not a charity, but is another type of non-profit making organisation, the Council still has discretion to award relief. To be eligible for consideration you must be a non-profit making body and the property used for charitable, philanthropic or religious purposes, or concerned with education, social welfare, science, literature or the fine arts, or used wholly or mainly for recreation by a not-for-profit club or society.

How do I Apply?

Complete the application form and return to the address shown on the form.

If there is insufficient space on the form and you would like to add additional information then you can attach additional sheets if you wish.

Factors Considered when Assessing your Application for Discretionary Relief

(a) Whether the application satisfies the legal requirements

The Authority cannot award relief to any organisation that does not meet the legal requirements of Section 47 of the Local Government Finance Act 1988.

(b) The benefit the ratepayer brings to the residents of the Borough

The Authority needs to ensure that the award of Discretionary Rate Relief is to the benefit of the wider population of the Slough Borough Council. Any ratepayer whose membership comes from largely outside the Borough's boundaries is unlikely to qualify for relief unless they can prove a sound case for a specific and unequivocal benefit to residents of the Borough.

(c) Whether the ratepayer is a local organisation, or a branch of a national organisation

The Authority will need to consider the overall benefit to the community of the organisation and what effect the award of rate relief will have upon the organisation. If the benefit of the rate relief is kept locally, the relief is more likely to be awarded than if it goes to a national organisation which is based elsewhere.

(d) Membership costs

The cost of membership should not be used as a means to restrict membership.

(e) Whether the organisation actively promotes representation from disadvantaged or under-represented groups in the community

Organisations which do so are more worthy of rate relief and are requested to supply detailed information on action taken to ensure that the benefits of the organisation are in practice reaching or being brought to the attention of all those who might benefit.

(f) Whether membership is determined by the votes of existing members

Where an organisation determines membership based on the election by existing members this could be construed as a restriction. Such organisations will need to be carefully evaluated as to whether they should receive rate relief.

(g) Whether the organisation provides training or education for its members

An organisation which provides training packages or educational aspects for its members is more worthy of relief than one which does not.

(h) Is the organisation or the facilities provided being funded largely self-help rather than relying on full external funding?

Whilst many organisations do depend on grant-aid and awards from statutory bodies, those which undertake fundraising themselves by various methods are probably more worthy of rate relief than those who do not make additional efforts.

What if Circumstances Change?

If the aims and objectives of the organisation, or the way in which the premises are used, change then the Council needs to be notified of this immediately.

Further Information

If you require further information then contact the Business Rates Section on 01753 772220

Where to send your Application Form

Slough Borough Council

St Martins Place

51 Bath Road

Slough

SL1 3UF

Appendix B

	Guidelines	Mandatory Relief	Discretionary Relief (Up to a maximum)	Total Relief (Up to a maximum)
1	Charitable bodies ^{1,2} whose main objectives are to work with vulnerable areas of the community (for example but not limited to – children, youth, elderly).	80%	20%	100%
2	Charitable bodies whose main objectives are to work with vulnerable areas of the community in respect, but not limited to, health, disability, well- being.	80%	20%	100%
3	Charitable bodies whose main objectives are concerned with the Arts. This includes for example, but not limited to, museums, theatres, artists workshops.	80%	20%	100%
4	Charitable bodies that run educational establishments including voluntary aided, Foundation Schools, and Academy schools.	80%	Nil	80%
5	Charitable bodies that provide advice and information to the residents of Slough Borough Council either free of charge or at minimal cost. This includes, but not limited to, employment advice.	80%	20%	100%
6	Charitable bodies that are established for the purposes of running and maintaining meeting places, halls and community spaces	80%	20%	100%
7	Organisations which are registered with Inland Revenue as Community Amateur Sports Clubs (CASCs).	80%	20%	100%
8	Charitable bodies that are established for the purposes of encouraging sport or other elements of a healthy lifestyle to the residents of Slough Borough Council . Membership must be in excess of 50% of residents within Slough Borough Council .	80%	20%	100%
9	Properties that are occupied by Charitable bodies for the purposes of income generation, for example charity shops, who are eligible for mandatory rate relief.	80%	20%	100%
10	Properties that are occupied by Charitable bodies for the purposes of administering the organisation, for example Admin Offices for National Charities, Over seas Aid Organisations who are eligible for mandatory rate relief.	80%	Nil	80%
11	Properties that are occupied by Charitable bodies who currently receive other funding from the Council	80%	20%	100%
12	Properties that are occupied by Charitable bodies for the purposes of Social Clubs	80%	20%	100%
13	Not for profit organisations whose main objectives are charitable or are otherwise philanthropic, or religious, or concerned with education, social welfare, science, literature or the fine arts and do not fit in the above categories.	-	100%	100%
14	Properties that are occupied by non-profit organisations and are wholly or mainly used for purposes of recreation and sport or other elements of a healthy lifestyle to the residents of Slough Borough Council Membership must be in excess of 50% of residents within Slough Borough Council	-	100%	100%

	Guidelines	Mandatory Relief	Discretionary Relief (Up to a maximum)	Total Relief (Up to a maximum)
15	Where the property is used for purposes which are of benefit to the wider local community but does not fall in any of the above guidelines and it would be in the interests of the Council Tax payer to make an award.	-	100%	100%

¹ Charitable bodies covers both registered charities and bodies established for charitable purposes (ie not for profit or Community Interest Companies (which have been established. for charitable purposes)) and who qualify under the definition under s43 and s47 of LGFA. The property must be used wholly or mainly for charitable purposes.

**DISCRETIONARY RATE RELIEF CRITERIA
CHARITABLE, VOLUNTARY & NOT-FOR-PROFIT ORGANISATIONS**

Table 1 – Qualifying Criteria

	Criteria	Evidence	Points
1	Premises used wholly or mainly for the benefit of the community	Written declaration	Mandatory as per the regulations
2	Proof and acceptance of written constitution	Copy of current document	Mandatory as per the regulations
3	Audited accounts	Copy of latest certified accounts	Mandatory as per policy
4	Membership is open to all sections of the community	Copy of current membership list / articles of association	10
5	Membership / services are free or charged at an affordable level	Copy of fee structure / articles of association Affordable is defined at £20 per annum or less	10
6	No Alternative Service provision within the borough	Written declaration	10
7	Percentage of members / service users resident within the borough	Membership list / written confirmation	<50 0 50-80 5 >80 10
8	Provision of facilities by self-help	Fund raising activities	10
9	Premises used by non-members	Details of groups / frequency of meetings	Available 5 Free 5 Regular 5
10	Additional services including training	Service documentation	5 per additional service (max.10)

Table 2 – Relief Awards

Points Total	% Discretionary Rate Relief	
	Non-Registered Charity	Registered Charity
0 – 5	10	Mandatory Relief only
5-10	20	Mandatory Relief only
10-15	30	Mandatory Relief only
15-20	40	Mandatory Relief only
20-25	50	Mandatory Relief only
25-30	60	Mandatory Relief only
30-35	70	Mandatory Relief only
35-40	75	Mandatory Relief only
40-45	80	Mandatory Relief only
45-50	85	5
50-55	90	10
55-60	95	15
60-70	100	20

Exclusions

- Organisations carrying out activities that are not deemed beneficial to the local community will be excluded from the Discretionary Rate Relief Scheme.
- Organisations operating restrictive membership schemes will be excluded from the Discretionary Rate Relief Scheme.
- Charity Shops will be restricted to Mandatory Rate Relief only (80%).
- Overseas Aid Organisations, Administrative Offices for National Charities, will be restricted to Mandatory Relief