

Classification: OFFICIAL

Discretionary Rate Relief Policy

The purpose of the Discretionary Rate Relief guidelines is to set out the circumstances in which the Authority will exercise its discretion to grant Discretionary Rate Relief. The aim of the scheme is to support local not for profit organisations making a contribution to the local community through community support; voluntary training; or provision of sports facilities.

Applicants need to demonstrate the contribution the organisation makes to the local community. All applications will be considered on their merits. The following criteria highlight the types of local support that will be considered favourably:

1. **Local Factors** – There are a range of local factors that would support the case for relief. These include:
 - a. Local non-profit making organisations that contribute to the local community (including local employment) and local environment (sustainability).
 - b. It is beneficial if organisations provide unique facilities that are not offered anywhere else in the County.
 - c. Membership should be made up of a high percentage of the local community and allow open access to the community (membership fees should be non-restrictive).
2. **Training** – Local organisations that provide education or training/coaching for members and volunteers
3. **Sports facilities** – CASC members will receive up to 20% relief (in addition to 80% Mandatory Rate Relief), if they can demonstrate the need for financial support from the Authority. Non CASC members may receive relief where they provide facilities that otherwise would be provided by the Authority.
4. **Community groups** – Organisations that provide community facilities for groups such as young people, older people or people with disabilities will be considered favourably
5. **Finances** – The following financial criteria will be taken into account:
 - a. Is the organisation Non-profit making; are all profits reinvested back into the organisation, without distribution of profits to members?
 - b. If bar facilities are provided are bar profits reinvested in the organisation?
 - c. Does the organisation have a large surplus of funds that are not being accrued for a specific purpose?
 - d. New organisations should demonstrate financial viability (for example by providing supporting documentation, such as a business plan)
6. **Education facilities** – Grant maintained/academy/voluntary aided educational establishments would not qualify for Discretionary Rate Relief.
7. **Other factors in line with Government guidelines**. This includes (but not exclusively):
 - a. Rural Rate Relief;
 - b. Retail relief (announced in the Budget on 29th October 2018) From 1st April 2019 to 31st March 2021
 - c. Small Business Rate Relief (discretionary element);
 - d. Partly occupied properties (S44a)

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- e. Hardship (S49),
- f. Support for small businesses – for ratepayers facing large increases as a result of the loss of small business or rural rate relief due to the 2017 revaluation (between 1st April 2017 to 31st March 2022)
- g. Expanded Retail Discount (announced in the Budget on 3 March 2021) for the year 2021/22 of 100% for the first three months and 66% for the remainder of the year.
- h. The 2022/23 Retail, Hospitality and Leisure Business Rates Relief scheme (announced at the Budget on 27 October 2021) for the year 2022/23 of 50% relief, up to a cash cap limit of £110,000 per business.
- i. Covid-19 Additional Relief Fund. Details of the scheme are available in a separate specific policy for the granting of this relief.
- j. Any other Government funded discretionary schemes, typically by section 31 grant.

Applications will be considered on their own merits, but the assessment criteria or Government criteria (where they exist) must be met.

8. **Other considerations** – The Council will consider applications for discretionary rate relief in exceptional circumstances where an organisation can demonstrate that they are making a contribution which is of significant benefit to the County, and are in need of financial support. Examples that could be considered are:
- a. Organisations providing services that contribute to Corporate priorities
 - b. Independent new businesses needing support that move into premises may get relief where they can demonstrate that the business will contribute to regeneration of the area or offering significant local employment in an area of high unemployment
 - c. Any other local organisation offering local support that is not covered by these guidelines

Relief will be given for a maximum of 3 years, but will be reviewed sooner if the circumstances of the organisation change from when the initial application is made.

9. Appeals

All appeals against decisions not to grant relief will be considered by the Chief Financial Officer and the appropriate Portfolio Holder