

**Three Rivers District Council  
Discretionary Rate Relief (Revaluation)  
Policy and Procedure**

**1 April 2019 – 31 March 2020**

# **POLICY & PROCEDURE**

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## 1 BACKGROUND

- 1.1 The 2017 revaluation of all non-domestic rate properties came into force on 1 April 2017. The rateable values of the properties in the rating list are based on rental levels from 1 April 2015. The previous revaluation which came into force on 1 April 2010 was based on rental levels from 1 April 2008.
- 1.2 In the Spring Budget 2017 the Chancellor announced three measures to help reduce the impact of business rate increases from April 2017:
- Supporting Small Businesses
  - New Business Rate Relief Scheme for Pubs
  - New Discretionary Relief Scheme
- 1.3 Supporting small business rate relief was introduced for businesses facing very large percentage increases in their rate bills due to the loss of small business rates relief.
- 1.4 The Chancellor announced that the Government would make available a discretionary fund of £300 million, over four years from 2017/18, to support those businesses that face the steepest increases in their business rates bills as a result of the revaluation.

## 2. POLICY

- 2.1 The purpose of the policy is to specify how the Revenue Services will operate the 2019/20 scheme.

## 3 STATEMENT OF OBJECTIVES

- 3.1 The Revenues Service will grant discretionary rate relief (revaluation) to all organisations who meet the qualifying criteria as specified in this policy.

## 4 QUALIFYING CRITERIA

- 4.1 In deciding whether to grant relief, the organisation applying for relief must first meet the qualifying criteria.

<b>Qualifying criterion:</b> RV	RV lower than £200,000
<b>Qualifying criterion:</b> Increase	Increase greater than 12.5% as a result of revaluation, after all reliefs and must be as a result of the revaluation.
<b>Qualifying criterion:</b> Status of property	Occupied only.

- 4.2 The organisations below have been excluded from the policy:-

- multinational/international organisations
- solicitors/lawyers
- estate agents
- public houses/nightclubs
- public sector owned buildings
- NHS owned buildings/Drs Surgeries
- Petrol/filling stations
- Banks/financial institutions
- Organisations with multiple assessments

## 5 Change in circumstances

- 5.1. Awards will not be adjusted unless there is a change in circumstances
- 5.2. The table below illustrates the action that will be taken should there be a change.

What happens when the RV goes down (A)	If RV reduces leading to a less than 12.5% increase on 2016/17 then all DRR removed.
What happens when the RV goes down (B)	If RV reduces but retains an increase in excess of 12.5%, - recalculate entitlement based on initial allocation.
What happens if RV goes up	Nothing – award remains the same
New occupier	DRR ends – pro rata award to original applicants occupation
Property becomes empty	DRR ends– pro rata award to original applicant’s occupation

## 6 Length of award

- 6.1. Awards will be made for the financial year 2019-20 or until
- a change of owner
  - the property becomes empty
  - change in RV excludes from entitlement

## 7 Application Process

- 7.1. A simple application form will be sent to those organisations identified as meeting the criteria for an award.
- 7.2. The form will require an organisation to declare that they are below State Aid levels and meet the criteria.

- 7.3. Upon receipt of the signed application form awards will be granted.
- 7.4. Applications should be submitted to [nndr@threerivers.gov.uk](mailto:nndr@threerivers.gov.uk) by 30 September, 2019.

## **8 Review and Appeals process**

- 8.1. There is no statutory right of appeal against a decision regarding discretionary rate relief made by the Council.
- 8.2. However to ensure that the policy is applied in a transparent manner there will be a review process.
- 8.3. Organisations will be able to make representations to the Head of Revenues & Benefits who will review the decision made. Representation should be made within 4 weeks of the issue of the letter notifying them of the Council's decision.
- 8.4. The Head of Revenues & Benefits' decision will be final.
- 8.5. Ratepayers will be informed of the outcome of their application, whether successful or unsuccessful, by letter.

## **9 CHANGE OF CIRCUMSTANCES**

- 9.1 If an organisation has a change of circumstances within the financial year, the Council must be notified and appropriate action taken, in accordance with 5.2.

## **10 LENGTH OF RELIEF**

- 10.1 In all cases, the Discretionary Rate Relief will only be granted for one financial year.
- 10.2 Relief will be granted from the 1st of April 2019 of the applying year, until 31st March 2020.

## **11 BACKDATING**

- 11.1 All applications must be received by 30 September 2018 and may be backdated to 1 April 2018.

## **12 PUBLICITY**

- 12.1 The Revenues Service will publicise this scheme. A copy of this policy statement will be made available for inspection and will be posted on the Council's website.