

Revised Discretionary Relief Guidelines

Barnsley Metropolitan Borough Council - Relief Guidelines

- **Discretionary Rate Reliefs, Rural Rate Relief, Hardship Relief, Partial Unoccupied Rate Relief for a Temporary Period, Temporary Retail Rate Relief and Temporary Re- occupation of Empty Retail Property Relief.**

1. General Provisions

- 1.1 Provisions contained in the Local Government Finance Act 1988 and associated regulations require the council to consider granting discretionary and other non-mandatory rates reliefs to various ratepayers responsible for the payment of rates on business (or non domestic) premises.
- 1.2 These guidelines set out the manner for how the council will consider applications for:
 - Discretionary Rate Relief (**Section A**);
 - Rural Rate Relief (**Section B**);
 - Hardship Relief (**Section C**); and
 - Partial Occupied Property Rate Relief (**Section D**).
 - Retail Rate Relief (Temporary relief from April 2014 to March 2016) (**Section E**)
 - Reoccupation of Retail Premises (Temporary Relief from April 2014 to March 2016) (**Section F**)
 - Enterprise Zone Relief (started April 2012) (**Section G**)
 - Empty New Build Relief (Temporary relief from October 2013 to September 2016) (**Section H**)
- 1.3 They incorporate the:
 - Current legislative requirements, and government good practice guidance, the council will adopt when making a decision to grant or refuse relief;
 - Framework in which applications are administered and safeguard the interests of local taxpayers who, ultimately, will bear the cost of relief;
 - Delegated authority for decision making;
 - Appeals procedure for businesses, and organisations, that are dissatisfied with the council's decision;

and the basis on which applications are treated fairly, consistently and transparently.

- 1.3 Relief will only be awarded providing it is financially sustainable to the council.

2. State Aid

- 2.1 The council will in deciding relief consider the competition rules governing the restriction of state aid to businesses. European Union competition rules restrict the award of government subsidies, known as state aid, to businesses and this could in certain circumstances include business rates discretionary relief.

- 2.2 Relief granted to charities and non-profit making bodies normally does not constitute state aid, because they are not in market competition with other businesses. However if they are engaged in commercial activities or displacing an economic operator or if they have a commercial partner, then discretionary rate relief, hardship relief and village shop relief could constitute state aid.
- 2.3 There are general exceptions from the state aid rules where the aid is below a 'de minimis' level, which is currently €200,000 (around £160,000) received by any one business over a three year period. The 'de minimis' level applies to all 'de minimis' aid received, including other government subsidies or grants, and rate relief.
- 2.4 Discretionary relief will not be awarded in any circumstances where it appears to the council that an award of discretionary relief will result in the applicant receiving state aid above the permitted limit.
- 2.5 The council will, if necessary, seek advice from the Department of Trade & Industry's State Aid Policy unit and the Department of Communities & Local Government, who may seek clearance from the European Commission to grant relief.

3. Termination or Alteration of Relief

- 3.1 The council will, as required, give one year's notice of any decision to terminate or alter the amount of relief granted, which will take effect at the end of the financial year.
- 3.2 Relief will cease where the:
- Applicant ceases to be liable for business rates;
 - Property for which relief is granted becomes empty;
 - Use of the property changes;
 - Aims or objectives of the organisation change.

Section A

Discretionary Rate Relief/‘Top Up’ Discretionary Rate Relief – Registered Charities & Non Profit Making Organisations.

1. General Provisions

1.1 The council will consider applications for discretionary rate relief under the provisions of **s47 the Local Government Finance Act 1988**, from applicants who are:

- Registered Charities, Organisations exempt from charitable registration and other non-profit making Organisations;
- Community Amateur Sports Clubs (Casc’s);
- Sports Clubs and other Organisations;
- Any other business in exceptional circumstances;

and take into account how the applicant meets the guidelines for granting relief.

1.2 Where an organisation is a charity registered under the Charities Act 1993, or a body exempt from registration under that act, charitable relief will be granted to the organisation before the consideration of discretionary relief.

1.3 The council will consider accessibility to an organisation, its financial standing, the facilities provided and supporting evidence of the organisation’s make up.

1.4 Applicants will be required to demonstrate there is a need for relief and that relief would enable the organisation to survive or to develop in new or innovative ways.

1.5 Every application will be considered on the individual merits of the organisation.

1.6 The council cannot grant relief from rates on any property, all or part of which is occupied, other than as a trustee, by the council or any precepting authority.

2. Registered Charities, Organisations exempt from registration and other Non Profit Making Organisations

2.1 Charitable and non-profit making organisations whose main objects are:

- Charitable or otherwise philanthropic, or religious in nature; 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;

can be considered for up to 100% discretionary relief, depending on their circumstances and eligibility to other rate reliefs, such as mandatory relief.

2.2 Registered charities and similar organisations exempt from registration within the meaning of the Friendly Societies Act 1974 and the Industrial and Provident Societies Act 1965, and who receive 80% mandatory relief, can apply for ‘top up’ discretionary relief ranging between 0% and 20% of the remaining charge, taking their relief up to 100%. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from 2013.

- 2.3 Non - profit making ratepayers not registered as a charity, whose aims are charitable or otherwise philanthropic, or religious or concerned with education, social welfare, science, literature or the fine arts can be considered for up to 100% discretionary rates relief on their premises. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from April 2013.
- 2.4 Registration as a friendly society or an industrial and provident society will not automatically entitle an organisation to mandatory or discretionary relief, as they can and often do make a profit which they distribute to their members. The council will decide whether any such an organisation is charitable, and non-profit making, before considering entitlement to relief.
- 2.5 Credit unions and housing associations, registered as a friendly or industrial and provident society, will not normally be considered as charitable and will not therefore be entitled to discretionary relief. Co-operatives, established for the benefit of their members rather than for the public, similarly will not be granted discretionary relief.
- 2.6 Organisations that have had an application for registration as a charity refused by the Charity Commissioners may still be considered for discretionary relief.
- 2.7 'Top up' discretionary relief will not automatically apply to schools.

3. Community Amateur Sports Clubs (Casc's)

- 3.1 Community Amateur Sports Clubs (Casc's), registered by HM Revenues & Customs (HMRC), are entitled to receive 80% mandatory rate relief and can be considered for 'top up' discretionary rate relief ranging between 0% and 20% of the remaining charge. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from April 2013.
- 3.2 'Top up' discretionary relief will only be granted in exceptional circumstances, and not normally at the maximum rate that can be applied.

3 Sports Clubs and other Recreational Organisations

- 4.1 Where premises are wholly or mainly used for:
- The purpose of recreation; and
 - All or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit;
- 4.2 The council can consider granting discretionary relief up to 100%. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from April 2013
- 4.3 This could apply to organisations such as sports clubs (not registered as a Casc), village halls and community centres.
- 4.4 Recognition will be given to the charitable objectives of the organisation and particularly how community participation, healthy recreation and physical education are promoted. A sports club must be one capable of improving health and fitness.

- 4.5 No request for discretionary relief from a sports club will be approved unless the organisation has made an attempt to register with the Inland Revenue as a Casc. Relief will though be considered if a request for registration has been unsuccessful, or there are other circumstances preventing registration.
- 4.6 Village halls and community centres are entitled to apply for charitable status and no request for discretionary relief from such an organisation will be granted unless it has made an attempt to register as a charity, and has been refused, or there are other circumstances preventing registration.

5. Charity Shops

- 5.1 Charity shops entitled to mandatory rate relief can be considered for 'top up' discretionary rate relief ranging between 0% and 20% of the remaining charge.
- 5.2 Premises must be wholly or mainly used for the sale of goods donated to the charity and the proceeds of the sale (after any deduction of expenses) must be applied for the purposes of the charity. 'Mainly' has been held to mean 'more than half' of the goods donated.
- 5.3 The council will normally only consider granting 'top up' discretionary relief to charity shops in exceptional circumstances, where the charity wholly or mainly benefits local residents. In such circumstances consideration would be given to:
- The percentage of floor space occupied by donated goods;
 - The percentage of turnover and profit from the sale of donated goods;
 - Where there are reserves how these would be used to benefit the community.

6. Other businesses

- 6.1 Discretionary relief/discounts can now be extended to any other business to incorporate new provisions in the Localism Act 2011.
- 6.2 The council can grant rates relief as it considers appropriate within the legislation and European state aid rule constraints. This can be used to encourage new business and investment, as well as supporting local shops or community services.
- 6.2 Discretionary rate relief can be granted to any ratepayer in exceptional circumstances, up to 100% of rate charges. The council would have to meet 100% of the cost of any relief granted.

7. Relief Applications

- 7.1 Discretionary relief applications must be submitted on the council's standard application and completed by the ratepayer or person authorised on their behalf.
- 7.2 All applications must include:
- The rules of the organisation or its Memorandum and Articles of Association;
 - Copies of the last two years audited accounts or alternatively, where a new

organisation does not yet have audited accounts, a statement of finances showing income and expenditure.

- 7.3 Applicants must provide any supporting information requested by the council within one calendar month of any request or the application will only be considered on the basis of the information provided.
- 7.4 All applications will be acknowledged by the Council.
- 7.5 The council will, where necessary, verify information by contacting third parties and appropriate organisations and visit premises to determine any decision about relief.
- 7.6 Applications will, in accordance with government guidance, be dealt with by using a scoring system, giving weight to the role the applicant plays in the borough. Application for mandatory and or discretionary rate relief can be accessed by clicking on the following link.

8. Criteria for Considering Relief

- 8.1 The council will consider the following criteria for determining entitlement, and the level of entitlement, an organisation can have to discretionary rate relief.

Accessibility

- 1. Is membership generally open to all sections of the community(so does not exclude or restrict) sections of the community?

If not, what is the basis and justification for any restrictions, for example any legitimate restrictions on membership which relate to ability in sport or to the achievement of a standard in the field covered by the organisation?

- 2. Are membership fees set at a level so as not to exclude sections of the community – is there evidence to show fees are payable at different rates that distinguish different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed?
- 3. Does it actively encourage community membership regardless of ability, for example young people, older people, persons with disabilities or ethnic minorities?

NB. This could be demonstrated by differential fee structures for such groups or significant membership take up from such groups.

- 4. To what extent is wider usage actively encouraged from youth groups, schools, non-members/casual public sessions etc.?
- 5. Is membership generally made up from residents of the borough, for example more than half representing local residents?
- 6. Is information on the organisation available electronically?

Facilities Provided

7. Does the organisation promote its facilities and services for the benefit of the community, for example enhancing local community strategy, or borough wide objectives, and if so to what extent?
8. Are facilities provided which support, supplement or replace the council's own facilities?
9. Does it encourage education or training or self help or healthy living and fitness for its members, or particular sections of the community eg. to develop the skills of young people, the disabled, retired people?

Financial

Is the organisation a non-profit making body?

1. Do the facilities provided include a bar and if so what is the level of additional revenue generated from running a bar?

Affiliation

- 12 Is the organisation affiliated to local or national bodies , for example. Local sports councils, county or national representative bodies, which are actively involvement in the local development of its interests?
13. Organisations that are shown to provide a greater or significant local impact will normally be rewarded with a greater percentage of relief.

9. Period of Relief point for discussion

- 9.1 Relief will, where an application is made before the 30 September, commence at the start of the financial year before the year of the application, or the date the organisation became liable for rates, if later.
- 9.2 Relief will, where an application is made after the 30 September, commence at the start of the financial year in which the application is made, or the date the organisation became liable for rates, if later.
- 9.3 The maximum period for which relief can be granted is normally 12 months although this will extend to 24 months where 9.1 above applies. All applications will be reviewed on a 12 monthly basis.

10. Delegated Decision Making

- 10.1 Officer decisions in relation to the granting or refusal of relief will be made under the following delegated powers:
 - Discretionary Relief applications, within existing guidelines, are subject to approval by the Head of Benefits Taxation and Income;
 - Discretionary 'Top Up' applications within existing guidelines, are subject to approval by the Head of Benefits Taxation and Income, with the exception that

applications involving premises previously owned or financially supported by Barnsley BMC be submitted to Assistant Director, Finance for approval;

- Discretionary relief for other businesses, under provisions introduced in the Localism Act 2011, will be subject to the approval of the Director, Finance, Property and Information Services.

with the exception that any of the above cases which have political or member involvement, potential cross cutting issues or higher guidance will be subject to Director, Finance, Property and Information Services approval.

10.2 A discretionary relief reward does not guarantee relief will be granted or extended at a later date, even where the circumstances of the organisation have not changed.

11. Notice of Decisions

11.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:

- The amount of relief granted and the date from which it has been granted;
- Where relief has been granted for a specified period, the date it will end;
- The new chargeable amount;
- The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted;
- A requirement that the applicant should notify the authority of any change in circumstances that may affect entitlement to relief.

11.2 Any relief awarded will be applied to the applicants business rates account.

11.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal.

12. Appeals

12.1 Rating legislation provides no right of appeal against the council's decision not to grant relief however the council will accept a request from a ratepayer or the organisation to review its decision.

12.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director, Finance, PO Box 634, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.

12.3 Appeals will be considered by the Assistant Director, Finance, where the original decision was made by the Assistant Director Finance, the Director of Finance, Property and Information Services.

12.4 Each appeal will be considered on its individual merits and the claimant will be notified of any determination within 8 weeks of the appeal being made.

Changes in liability

If there is a change to the organisations liability during the period of the relief the following amendments to the awarded amount will apply:

- Increase in liability – where liability increases, the amount of the award will continue at the percentage already established by the original assessment.
- Reduction in liability – the amount of the award for the remaining financial year will be the percentage of the new liability.

Overpayments

The council will recover all overpayments of the Discretionary Rate Relief through the organisations Non-Domestic Rate account.

Section B

Rural Rate Relief

1. General Provisions

- 1.1 The council can grant discretionary rural rate relief to applicants in qualifying rural settlement areas under the provisions of **sch1, part 1 of the Local Government Finance Act & Rating Act 1997**.
- 1.2 Ratepayers operating post offices, general stores, specialist food shops, public houses and petrol filling stations, who are entitled to 50% mandatory relief can be considered for 'top up' discretionary relief on all or part of the remaining 50% the charge. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from April 2013
- 1.3 All claims for relief will be considered on the individual merits of the application.
- 1.4 Approval for 'top up' discretionary relief will only be granted in exceptional circumstances, depending upon the role the business plays in the rural community and whether there is a proven need for additional support. This will require evidence of audited accounts, business plans etc. Consideration will be given to the impact granting relief will have on council tax payers, who ultimately bear the cost.
- 1.5 Other businesses not referred to in 1.2 above, whose property rateable value is £16,500 or less, can also be granted up to 100% discretionary relief. Like 'top up' relief, discretionary relief will only be considered in exceptional circumstances, depending on the role the business plays in the rural community, and a proven need for support. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from next year.
- 1.6 The council will annually publish a Rural Settlement List, identifying settlements with a population of 3,000 or less, where rural rate relief can be applied.

2. Relief Applications

- 2.1 Applications for rural rate relief must be submitted on a standard council application form completed by the ratepayer or any other person authorised to do so.
- 2.2 Applications may be provided to an applicant, according to circumstances provided by the applicant, where requested.
- 2.3 In addition to the standard application all applications must include:
 - Copies of the last two years audited accounts or alternatively, for a new organisation that does not yet have audited accounts, a statement of finances showing income and expenditure;
 - Details of the business, what it trades in and no. of employees;
 - Details of how the business benefits the community.
- 2.4 Applicants must to provide any additional supporting information requested by the council within 28 of any request otherwise their application will only be considered

on the basis of the information provided.

2.5 All applications will be acknowledged by the council.

2.6 The council may verify information by contacting third parties and appropriate organisations and, if necessary, visit premises to determine any decision about relief.

3. Criteria for considering Relief

3.1 The council will particularly take into account:

- Accessibility to a business;
- The financial standing of the business;
- Facilities and services provided by the business;
- Supporting evidence about the business;

and be keen to see demonstrated the need for relief, and whether relief would enable the organisation to survive or to develop in new or innovative ways.

4. Period of Relief

4.1 Relief will, where an application is made before the 30 September, commence at the start of the financial year preceding the year of the application, or the date the organisation became liable for rates, if later.

4.2 Relief will, where an application is made after the 30 September, commence at the start of the financial year in which the applicant is made, or the date the organisation became liable for rates, if later.

4.3 The maximum period for which relief can be granted is normally 12 months although this will extend to 24 months where 4.1 above applies. All applications will be reviewed on a 12 monthly basis.

5. Delegated Decision

5.1 Officer decisions in relation to the granting or refusal of relief will be made under the following delegated powers:

- Discretionary Relief applications, within existing guidelines, are subject to approval by the Head of Taxation Benefits Taxation & Income.
- Discretionary 'Top Up' applications within existing guidelines are subject to approval by the Head of Taxation Benefits & Income.

With the exception that cases with political or member involvement, potential cross cutting issues or requiring guidance will be subject to approval from the Assistant Director, Finance

5.2 A discretionary relief award will not guarantee that relief will be granted or extended at a later date, even where the circumstances of the business have not changed.

6. Notice of Decisions

- 6.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;
 - The new chargeable amount;
 - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted;
 - A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.
- 6.2 Any relief awarded will be applied to the applicants business rates account.
- 6.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal.

7. Appeals

- 7.1 Rating legislation provides no right of appeal against the council's decision not to grant relief however the council will accept a request from an applicant to review its decision.
- 7.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director, Finance, PO Box 634, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 7.3 Appeals will be considered by the Assistant Director, Finance or, where the original decision was made by the Assistant Director, the Director, Finance, Property and Information Services.
- 7.4 Each appeal will be considered on its individual merits.
- 7.5 The claimant will be notified of any determination within 8 weeks of an appeal being made.

Section C

Hardship Relief Guidelines

1. General Provisions

1.1 The council has a duty under **section 49(1) of the Local Government Finance Act 1988** to consider remitting rates by awarding hardship relief where:

- A ratepayer would sustain hardship if a remission was not granted;
- It would be reasonable to make a remission after taking regard to the interests of council tax payers;

and can grant relief up to 100% against rate charges for any period it determines. It is anticipated that relief will be supported on a 50/50 basis by the government and the council from April 2013.

1.2 Government guidelines advise that the granting of a reduction or remission of rates should be the exception rather than the rule, so hardship relief will only be awarded in exceptional circumstances. The council will, wherever possible, signpost ratepayers to any of the range of other options that are available to support businesses

1.3 Hardship relief can be granted in respect of rates on occupied and unoccupied properties where the council is satisfied that the ratepayer would sustain hardship if it did not do so, and it is in the best interests of council tax payers.

1.4 The 'test' of hardship is however not necessarily confined to financial hardship. All relevant factors affecting the ability of a business to meet its liabilities for rates will be taken into account in considering a request for hardship relief, and this includes the impact the loss of any business could have on an area if it was lost, for example the loss of employment.

1.5 The council is satisfied that hardship is short-term and the applicant has demonstrated there is a realistic prospect of long term sustainability if hardship is awarded.

1.6 Should hardship not be awarded would there be a severe and negative impact on the local community if the applicant goes out of business.

1.7 The considerations adopted in this guidance do not represent a blanket policy on hardship relief and all applications will be considered on their individual merits.

2. Applications for Relief

2.1 Applications for hardship relief will be received on the standard application provided by the council.

2.2 In addition to the standard application ratepayers will be required to provide any additional supporting information requested by the council. This may include:

- Details of the business undertaken;

- The number of people employed;
- Supporting evidence of the sustainability of the business, including future operational plans;
- Copies of current/previous year's accounts, order books, till receipts or VAT returns which show a decline in trade compared to corresponding periods in previous years.

2.3 The council will only consider any application based on the information in its possession where the ratepayer has failed to provide information that has been requested.

3. Criteria for considering Hardship Relief

3.1 The council will consider whether, and the degree to which:

- The hardship being suffered is as a direct result of unusual factors outside the control of the business;
- Granting relief would help a business through a particularly difficult short term period;
- Not granting relief would impact on employment in the borough;
- The loss of the business would result in the removal of a particularly important service or amenity in the borough;
- Granting relief will have on the long term sustainability of the business (for which evidence must be provided);
- Granting relief would give the business an unfair trading advantage;

in coming to a decision whether or not to remit rates on a property.

3.2 The council will also seek to ensure that hardship is not being incurred:

- Solely due to general economic or market forces;
- The business is suffering hardship due to poor financial management;
- The proprietors or directors continue to take remuneration from the business;
- The business could be supported from reserves or elsewhere within its wider organisation;
- By excessive outgoings or drawings.

3.3 The test of 'hardship' will be confined strictly to financial hardship and all relevant factors affecting the ability of a business to meet its liability for rates will be taken into account by the council.

3.4 Hardship rate relief could in some cases constitute state aid and consideration will be given to the implications this could have in coming to a decision.

3.5 Hardship applications will be subject to approval by the Assistant Director, Finance.

4. Period of Relief

4.1 Relief will normally be granted for specific determined period depending on the circumstances of the application, but not beyond 12 months.

5. Delegated Decision Making

- 5.1 Decisions on granting or refusing an application for hardship relief are subject to the approval of the Head Benefits, Taxation and Income, with the exception that any case which has political or member involvement, potential cross cutting issues or need higher guidance will be subject to Assistant Director, Finance.
- 5.2 An award of discretionary relief does not guarantee that relief will be granted or extended at a later date, even where the circumstances of the organization have not changed.

6. Appeals

- 6.1 Rating legislation provides no right of appeal against the decision of the council not to grant relief however the council will accept a request from a ratepayer to review its decision over granting hardship relief.
- 6.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director, Finance, PO Box 634, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 6.3 Appeals will be considered by the Assistant Director, Finance or, where the original decision was made by the Assistant Director, Finance, to Director of Finance, Property and Information Services.
- 6.4 Each appeal will be considered on its individual merits.
- 6.5 The claimant will be notified of any determination within 8 weeks of the appeal being made.

7. Notice of Decisions

- 7.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:
 - The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;
 - The new chargeable amount;
 - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted;
 - A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.
- 7.2 Any relief awarded will be applied to the applicants business rates account.
- 7.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal.

Section D

Partly Occupied Property Relief

1. General Provisions

- 1.1 The council can under **section 44a of the Local Government Finance Act 1988, as amended by the Rating (Empty Properties) Act 2007** to consider granting a void allowance or relief from rates to any ratepayer for an area of property which is temporarily unoccupied and incapable of being split by the Valuation Officer
- 1.2 This can include occurrences where there are practical difficulties in using a property to its full extent or where the occupation or vacation of a property has to be carried out in phases.
- 1.3 All applications will be considered on their individual merits.
- 1.4 The Valuation Officer must certify the apportioned values of both the unoccupied and occupied parts of the property on which a request has been made.
- 1.5 It is anticipated that relief will be supported on a 50/50 basis by the government and the council from April 2013.

2. Applications for Relief

- 2.1 The council will receive written applications for relief from rates on the basis of property being temporarily partially unoccupied. This must include plans which clearly mark the occupied and unoccupied parts of the premises on which relief is sought.
- 2.2 The council will visit all premises prior to referring any application for approval to request the Valuation Officer to determine the amount to be apportioned.

3 Criteria for considering Relief on Partly Occupied Property

- 3.1 The Council will consider whether:
 - The property is empty for good reason which is phased occupation, vacation, redevelopment or reconfiguration;
 - It is short term, which is generally interpreted as being less than a year.

4 Period of Relief

- 4.1 Relief on the certified unoccupied part of the premises can only be awarded for a maximum of 3 months, or 6 months in the case of industrial properties.
- 4.2 Ratepayers can reapply for relief in a following financial year although evidence must be provided to support why any short term period has been extended.

5. Delegated Decision Making

- 5.1 Decisions on granting or refusing an application for relief on temporarily partially occupied properties are subject to the approval of the Assistant Director, Finance or; where the original decision was made by the Assistant Director, Finance, to Director of Finance, Property and Information Services.
- 5.2 An award of discretionary relief does not guarantee relief will be granted or extended at a later date, even where the circumstances of the organisation have not changed.

6. Appeals

- 6.1 Rating legislation provides no right of appeal against the decision of the council not to grant relief however the council will accept a request from a ratepayer to review its decision over granting hardship relief.
- 6.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director, Finance or; where the original decision was made by the Assistant Director, Finance, to Director of Finance, Property and Information Services, PO Box 634, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 6.3 Appeals will be considered by the Assistant Director of Finance or, where the original decision was made by the Assistant Director, the Director of Finance, Property and Information Services.
- 6.4 Each appeal will be considered on its individual merits and the claimant will be notified of any determination within 8 weeks of the appeal being made.

7. Notice of Decisions

- 7.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;
 - The new chargeable amount;
 - A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.
- 7.2 Any relief awarded will be applied to the applicants business rates account.
- 7.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal.

Section E

Retail Rate Relief (Temporary relief from April 2014 to March 2016)

- 1.1 The council will consider applications for retail rate relief under the provisions of **s47 the Local Government Finance Act 1988**.
- 1.2 An occupied hereditament with a rateable value of £50,000 or less will be awarded a relief of £1000 per year if the nature of the business falls with the following areas and the hereditament is wholly or mainly used for that purpose.
- 1.3 The amount of relief increased to £1500 from the 1 April 2015.
- 1.4 The start date of the relief will be from the date of the application. However the Council may consider backdating the relief for up to a maximum of 3 months where the applicant can demonstrate good cause for not applying earlier.
- 1.5 Occupier of the following types of hereditament will be considered for the relief

Hereditaments considered to be for the sale of goods are:

- Shops such as florist, bakers, butchers, grocers, greengrocers, jewelers, stationers, off license, chemists, newsagents, hardware stores, hardware stores, supermarkets etc;
- Charity shops;
- Opticians;
- Post Officers,
- Furnishing shops - carpet shops, double glazing, garage doors,
- Post Offices;
- Car and caravan show rooms;
- Second hand car lots;
- Markets;
- Petrol stations;
- Garden centre's;
- Art galleries (where art is for sale/hire).

Hereditaments considered to be for the provision of services are :

- Hair and beauty services such as hair dressers, nail bars, beauty salons, tanning shops;
- Shoe repair/key cutting;
- Travel agents;
- Ticket offices;
- Dry cleaners;
- Launderettes;
- PC/TV/domestic appliance repair;
- Funeral directors;

- Photo processing;
- DVD/video rental;
- Tool hire;
- Car hire.

Hereditaments considered to be for sale of food and drink:

- Restaurants;
- Takeaways;
- Sandwich shops;
- Coffee shops;
- Pubs;
- Bars.

1.6 The following hereditaments shall not be considered eligible for the relief:

- Financial services e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers;
- Other services e.g. estate agents, letting agents, employment agencies;
- Medical services e.g. vets, dentists, doctors, osteopaths, chiropractors;
- Professional services e.g. solicitors, accountants, insurance agents, financial advisors, tutors;
- Post office sorting office.

1.7 The above lists are not exhaustive but are sufficient to establish the principle and are broadly in line with DCLG guidance.

1.8 The relief is subject to state aid limits and it will be the responsibility of the organisation to declare if they are in breach of the state aid de minimis limits.

2. Appeals

- 2.1 Rating legislation provides no right of appeal against the decision of the council not to grant relief however the council will accept a request from a ratepayer to review its decision over granting hardship relief.
- 2.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director of Finance, PO Box 634, Town Hall, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 2.3 Appeals will be considered by the Assistant Director of Finance or, where the original decision was made by the Assistant Director, the Director of Finance, Property and Information Services.
- 2.4 Each appeal will be considered on its individual merits and the claimant will be notified of any determination within 8 weeks of the appeal being made.

3. Notice of Decision.

- 3.1 An amended bill will be issued to all rate payers qualifying for the relief. A covering letter will be sent in addition in respect of the rules regarding State Aid. The rate payer will be asked to notify us if they believe they are not entitled because of the state aid limits.
- 3.2 The rate payer will also be advised of the following:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;
 - The new chargeable amount;
 - A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.
- 3.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal.

Section F

Reoccupation of Retail Premises (Temporary Relief from April 2014 to March 2016)

- 1.1 The council will consider applications for the relief under section 47 of the Local Government and Finance Act 1988.
- 1.2 A 50% business rate relief for 18 months will apply to business that reoccupy a retail premises that had previously been unoccupied for more than 12 months.
- 1.3 The relief is a temporary measure announced in the Autumn Statement 2013 and will be available for the period April 2014 to March 2016.
- 1.4 A retail premise will be broadly accepted as the businesses outlined in 8.3. However there will be no exclusions based on the type of business reoccupying the empty premises.
- 1.5 The relief will be subject to state aid limits. Awards will only be made up to state aid limits for that particular property. It will be the responsibility of the organisation to declare if they are receiving any other state aid that would put them above the de minimis limits.

2. Appeals

- 2.1 Rating legislation provides no right of appeal against the decision of the council not to grant relief however the council will accept a request from a ratepayer to review its decision over granting hardship relief.
- 2.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director of Finance, PO Box 634, Town Hall, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 2.3 Appeals will be considered by the Assistant Director of Finance or, where the original decision was made by the Assistant Director, the Director of Finance, Property and Information Services.
- 2.4 Each appeal will be considered on its individual merits and the claimant will be notified of any determination within 8 weeks of the appeal being made.

3. Notice of Decisions

- 3.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:
 - The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;
 - The new chargeable amount;

- A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.
- 3.2 Any relief awarded will be applied to the applicants business rates account.
 - 3.3 The start date of the award will commence from when the start of the current financial year or from when liability commenced if this is a later date.
 - 3.4 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal

Section G

Empty New Build Relief (Temporary relief from October 2013 to September 2016)

General Provisions

- 1.1 The council will consider applications for the relief under section 47 of the Local Government and Finance Act 1988.
- 1.2 The Council may award Empty New Build Relief where a non-domestic property is all unoccupied and is wholly or mainly comprised of qualifying new structures.
- 1.3 New structures are to be considered “completed” when the building or part of the building of which they form part is ready for occupation for the purpose it was constructed unless a completion notice has been served in respect of such a building or part of a building - in which case it would be the date specified in that notice.
- 1.4 Properties that are completed before 1 October 2013 will not benefit from these proposals. However, hereditaments comprising such properties will not be subject to empty property rates for the first 3 or 6 months they are empty, in the normal way.
- 1.5 The term “new” means completed less than 18 months previously and completed after 01 October 2013 but before 30 September 2016.
- 1.6 when deciding whether the property is wholly or mainly comprised of qualifying new measures “mainly” means more than half.
- 1.7 were the property is created as a result of a split or merger of other properties or where the existing property is altered, for example, with an extension, the same test will apply, i.e. the property must wholly or mainly comprise of new structures completed within the necessary timeframe to benefit from the relief.
- 1.8 The relief will run with the property rather than the owner. So if a developer initially owns a hereditament that qualifies for the relief he/she will be able to sell/lease the property with the benefit of the remaining term of the relief, subject to the ratepayer’s State Aid de minimis limits.

2. Appeals

- 2.1 Rating legislation provides no right of appeal against the decision of the council not to grant relief however the council will accept a request from a ratepayer to review its decision over granting hardship relief.
- 2.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director, Finance, PO Box 634, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 2.3 Appeals will be considered by the Assistant Director, Finance or, where the original decision was made by the Assistant Director, Finance the Director of Finance, Property and Information Services.
- 2.4 Each appeal will be considered on its individual merits and the claimant will be notified of any determination within 8 weeks of the appeal being made.

3. Notice of Decisions

- 3.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;
 - The new chargeable amount;
 - A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.
- 3.2 Any relief awarded will be applied to the applicants business rates account.
- 3.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal

Section H

Enterprise Zone Business Rate Relief

1 General Provisions

- 1.1 The Council will consider applications for Enterprise Zone Relief where an applicant's business is located in the Sheffield City Region Enterprise Zone.
- 1.2 Businesses that occupy property in the Sheffield City Region Enterprise Zone are eligible for a discount of up to 100% of the business rates payable, up to the value of £55,000 per year and a maximum of £275,000 in any 5 year period, as long as;
- 1.3 The business is located within the defined boundary of the Enterprise Zone; and
- 1.4 The business is registered to pay national non-domestic rates before March 2015;
and
- 1.5 The business is not currently occupying business premises within the Enterprise Zone boundary.
- 1.6 The start date of the relief will be from the date of the application. However the Council may consider backdating the relief for a maximum of three months where the applicant can demonstrate good cause for not applying earlier.
- 1.7 The application form must be submitted to the Business Rates Department along with any supporting information.

2. Appeals

- 2.1 Rating legislation provides no right of appeal against the decision of the council not to grant relief however the council will accept a request from a ratepayer to review its decision over granting hardship relief.
- 2.2 Appeals against the determination of any award, successful or unsuccessful, must be made in writing to the Assistant Director, Finance, PO Box 634, Barnsley, S70 9GG, within 28 days of receiving the notice of decision.
- 2.3 Appeals will be considered by the Assistant Director, Finance or, where the original decision was made by the Assistant Director, the Director of Finance, Property and Information Services.
- 2.4 Each appeal will be considered on its individual merits and the claimant will be notified of any determination within 8 weeks of the appeal being made.

3. Notice of Decisions

- 3.1 Applicants claiming rate relief will be notified of the decision in writing and where relief is granted, the notification will set out:
 - The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date it will end;

- The new chargeable amount;
- A requirement that the applicant should notify the council of any change in circumstances that may affect entitlement to relief.

3.2 Any relief awarded will be applied to the applicants business rates account.

3.3 Where an application for relief is unsuccessful, or the amount or period of relief is restricted, a written explanation of the reason(s) for refusal will be provided. In such circumstances the ratepayer will be notified of any right of appeal