

## Appendix A

### Discretionary Rate Relief Policy

#### 1 Introduction

If an organisation occupies a property on which it pays National Non Domestic Rates (NNDR) it may be eligible for up to 100% Discretionary Rate Relief if it is operated within some or all of the following guidelines appropriate to the particular organisation.

The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will be judged on its merits taking into account the contribution which each organisation/business makes to the Districts amenities and its residents lifestyles and wellbeing.

#### 2 Eligibility Criteria

<b>Eligibility Criteria for Rate Relief</b>	<b>Rate Relief</b>	<b>Amount of Relief</b>
Property wholly or mainly used for charitable purposes which is occupied by a registered charity, charity shop or registered Community Amateur Sports Club (CASC)	Mandatory (Charity)	80%
	Discretionary	20% (maximum)
Property, all or part of which is occupied for the purposes of a non-profit making:  a) Institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature or the fine arts.  b) Club ,society or other organisation and is used for the purposes of recreation	Discretionary	100%(maximum)
Property is a qualifying: Food Shop General Store Post Office Sole Public House Sole Petrol Filling Station	Mandatory (Rural Rate Relief)	50%
	Discretionary (Rural Rate Relief)	50%(maximum)

### **3 Scope**

The policy will be adhered to by all staff and members involved with consideration of Discretionary Rate Relief applications.

### **4 Applications**

Applications must be supported by the organisations constitution, main purposes and objectives e.g. written constitution, memorandum of association, membership rules etc.

A full set of audited accounts for the latest financial year at the application date.

Details of how organisations/ businesses meet the criteria within the guidelines.

Applications from excepted businesses/organisations can not be considered. These are properties which are occupied by a billing or precepting authority e.g. District Council. County Council.

### **5 Factors to be taken into account**

North Norfolk District Council is keen to ensure that any relief awarded is justified and directed to those organisations making a valuable contribution to the well-being of local residents. The following factors will therefore be considered:

- a. The organisation should provide facilities that indirectly relieve the authority of the need to do so, or enhance or supplement those that it does provide
- b. The organisation should provide training or education for its members, with schemes for particular groups to develop skills
- c. It should have facilities provided by self-help or grant aid. Use of self-help and / or grant aid is an indicator that the club is more deserving of relief
- d. The organisation should be able to demonstrate a major local contribution.
- e. The organisation should have a clear policies on equal opportunity, freedom of access and membership.
- f. It should be clear as to which members of the community benefit from the work of the organisation.
- g. Membership should be open to all sections of the community and the majority of members should be NNDC residents.

h. If there is a licensed bar as part of the premises, this must not be the principle activity undertaken and should be a minor function in relation to the services provided by the organisation.

i. The organisation must be properly run and be able to produce a copy of their constitution and fully audited accounts.

j. Those organisations applying for relief, whose work involves young children, young people or vulnerable adults must be able to demonstrate that appropriate checks have been carried out on staff and volunteers, and that sound child protection policies are in place.

k. The organisation must not have any unauthorised indebtedness to NNDC.

**Rates are due and payable until a claim for discretionary rate relief is agreed.**

### **6 Period of Relief**

Relief will be granted for one year at a time.

The granting of relief will be reviewed annually and those in receipt of relief will be asked to supply or confirm relevant information for the purposes of the review.

### **7 Approval**

Initial recommendations are to be made by the Revenues Manager with final approval from the Section 151 Officer, Revenues & Benefits Manager and the Cabinet Portfolio holder.

Authorities must determine applications within six months after the end of the financial year for which the application for relief is made. Determinations after this time are invalid.

### **8 No Right of Appeal**

Once the application has been processed, the ratepayer will be notified in writing of the decision. As this is a discretionary power there is no formal right appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

### **9 Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

## **10 Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

## **11 Costs to the Council**

The Local Government Finance Act 2012 introduced the Business Rate Retention Scheme in England from 1 April 2013. The Business Rate Retention Scheme currently provides for 50% of rate revenue to be retained by local authorities (40% NNDC and 10% NCC) and 50% by central government. As a result of this most discretionary reliefs are paid for by the local authority and central government, in these proportions.

## **Enterprise Zone Discount**

The District Council, alongside other Local Authorities, was invited by the New Anglia Local Enterprise Partnership (LEP) in 2015 to submit applications for sites within the District area to be included in a New Anglia 'Space to Innovate' multi-site Enterprise Zone programme.

Two Sites have been agreed within North Norfolk District Council commencing 1 April 2016. Egmere Business Zone and Scottow Enterprise Park are geographically defined areas, hosted by Local Enterprise Partnerships in which commercial and industrial businesses can receive incentives.

If you're starting up or relocating to an enterprise zone you could qualify for business rates relief.

This relief is applied if the hereditament is within the Enterprise Zone.

Up to 100% business rate discount can be awarded worth up to £55,000 a year over 5 years period.

### **Eligibility criteria**

The discount is for businesses occupied within the Enterprise Zone defined area from 1 April 2016.

### **Amount of Relief**

The Enterprise Discount is awarded at 100% of the rates liability subject to state aid de minimis rules. The limit is 200 euros over 3 years which is £55k per year (£165k in total) this is on a rolling basis so first three years 1, 2 & 3 and then year 2, 3 & 4 must not exceed this limit.

## **New Schemes April 2017 Time Limited**

In the Autumn 2016 Budget Statement, the chancellor announced the doubling of rural rate relief from 50% to 100% with effect from 1 April 2017.

### **Rate relief for businesses in rural areas**

Rural Rate Relief of 50% is currently awarded as mandatory relief under legislation.

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to this relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge whilst the local authority also has discretion to give further relief on the remaining bill.

Currently NNDC can award up to 50% discretionary top up relief.

The 2016 Autumn Statement confirmed the doubling of rural rate relief from 50% to 100% from 1st April 2017. Local authorities are expected to use their local discount powers to grant 100% rural rate relief to eligible ratepayers from 1st April 2017 which the 50% top up discretionary rate relief will be fully funded by government through a Section 31 Grant.

## **New Schemes April 2017 Time Limited**

In the March 2016 Budget Statement, the government announced a new scheme of discretionary rate reliefs to assist and encourage the development and occupation of business premises.

### **Relief for Local Newspapers**

This relief is government funded to local authorities so that they can provide a rates discount for office space occupied by local newspapers worth up to £1,500 a year for 2 years from 1st April 2017.

This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

### **Eligibility criteria**

The relief will provide £1,500 relief for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament, for two years from 1 April 2017.

## **Local Newspapers**

The relief is to be specifically for local newspapers and by that we mean what would be considered to be a “traditional local newspaper.” The relief will not be available to magazines.

## **Office Space**

The hereditament must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

## **Amount of Relief**

The amount of relief is limited to a maximum of one discount per newspaper title (e.g. per newspaper name) and per hereditament.

The case for a business rates relief for local newspapers, can be obtained at [www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers](http://www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers)

## **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council’s decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

## **8 Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

## **9 Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

## **10 Costs to the Council**

The above reliefs are government funded.

## **New Schemes April 2017**

At the Budget on 8 March 2017 the Chancellor announced the Government would make available three new business rate reliefs at the Spring Budget 2017.

- **Supporting Small Businesses Relief**
- **Pub Relief**
- **Local Discretionary Relief Scheme**

## **The Supporting Small Businesses Relief**

This relief is government funded to local authorities so that they can provide relief for businesses that had a Rateable Value (RV) increase from 1 April 2017 caused by the 2017 NDR revaluation and as a consequence lost Small Business Rates Relief or Rural Rate Relief. This relief will limit any increase to £600 per year for the next 5 years subject to state aid rules.

The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

### **Eligibility criteria**

This relief will limit any increase to £600 per year for the next 5 years subject to state aid rules from 1 April 2017.

### **Amount of Relief**

The amount of relief will limit these rate increases to £600 per year, so there will be a maximum of £3,000 rates to pay in total over the next 5 years.

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Costs to the Council**

The above relief is government funded.

## **The Local Discretionary Revaluation Relief**

This relief is based on a local NDR Scheme which has been government funded to local authorities so that they can provide relief for businesses that

had an increase from 1 April 2017 caused by the 2017 NDR revaluation and as a consequence per year for the next 5 years subject to state aid rules.

The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

### **Eligibility criteria**

This relief will be based on a banded system awarding businesses that have seen an annual increase in their rates from 1 April 2017 by more than £250. This scheme has been worked out to maximise the number of businesses in North Norfolk based on the government's funding. This funding will be phased out over the next 4 years. The amount of award will be based on the amount of the increase in rates per year for the next 4 years subject to state aid rules from 1 April 2017.

### **Amount of Relief**

Government will fully fund the cost of the relief providing it is below the amount allocated for each year. We have been awarded the following amounts for our Local Discretionary Relief scheme:

<b>Year</b>	<b>£</b>
1 - 2017/2018	£527,000
2 - 2018/2019	£256,000
3 - 2019/2020	£105,000
4 - 2020/2021	£15,000
<b>Total</b>	<b>£903,000</b>

The following scheme is proposed for Year 1:

<b>Increase From:</b>	<b>Increase To:</b>	<b>Amount of Relief</b>	<b>Number of Ratepayers</b>	<b>Cost</b>
£250	£499	£125	232	£29,000
£500	£999	£250	90	£22,500
£1,000	£1,999	£500	189	£94,500
£2,000	£2,999	£1,000	60	£60,000
£3,000	£3,999	£1,500	40	£60,000
£4,000	£4,999	£2,000	20	£40,000
£5,000	£5,999	£2,500	10	£25,000
£6,000	£6,999	£3,000	5	£15,000
£7,000	No Max	£3,500	50	£175,000
<b>Total</b>			<b>696</b>	<b>£521,000</b>

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.



If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Costs to the Council**

The above relief is government funded.

### **Pub Relief**

This relief is government funded to local authorities so that they can provide a rates relief to all pubs with a RV below £100,000 a maximum of £1,000 relief in 2017/18 subject to state aid rules. This is a one off payment.

The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

### **Eligibility criteria**

The relief will provide a maximum of £1,000 relief in 2017/18 to all pubs with a RV below £100,000 subject to state aid rules. This is a one off payment.

### **Amount of Relief**

The amount of relief will a maximum of £1,000 relief in the year 2017/18 only.

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Costs to the Council**

The above relief is government funded.

### **Discretionary Rate Relief - Guidelines**

There are two ways in which Discretionary rate relief is granted

- a) To 'top-up' mandatory relief already awarded
- b) To award up to 100% based on various criteria

**Mandatory Relief is** granted where:-

- the ratepayer of a property is a charity or the trustees of a charity and
- the property is wholly/mainly used for charitable purposes (including charity shops, where the goods sold are mainly donated and the proceeds are used for the purposes of the charity)
- the ratepayer of a property is registered with Her Majesty's Revenues and Customs (HMRC) as a Community Amateur Sports Club (CASC)

or

in the case of Mandatory Rural Rate Relief, the property is a qualifying:-

- food shop
- general store
- post office
- public house
- petrol filling station

Registration under the Charities Act 1993 as amended is conclusive evidence of charitable status. Bodies which, under the 1993 Act, are exempted from registration or are exempt charities are also eligible for mandatory relief. Providing the above criteria are met 80% mandatory relief will be granted.

### **Discretionary Rate Relief**

When deciding whether to award discretionary rate relief consideration should be given to the interests of the taxpayers of North Norfolk District Council. The factors outlined in the policy should be taken into account when considering any application for relief.

The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will

be judged on its merits taking into account the contribution which each organisation/business makes to the Districts amenities and its residents lifestyles and wellbeing.

### **Discretionary Rate Relief Criteria ‘Top –Up’**

The Council has the discretion to award up to a further 20% additional rate relief to reduce the liability still further and the policies detailed below are to be followed when dealing with an application.

Up to 20% Discretionary Rate Relief may be given.

### **Charity Shops**

Mandatory relief will be granted where the ratepayer for a property is

- a charity or the trustees of a charity and
- donated goods relate to more than 50% of total sales and
- the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity

Providing the above criteria are met 80% mandatory relief will be granted.

Up to 20% Discretionary Rate Relief may be given in exceptional circumstances. Generally relief will be limited to the 80% mandatory entitlement.

1	Meets local needs in the district and benefits local people	<ul style="list-style-type: none"> <li>• if the premises are used for the purposes of a national organisation or a semi-national (or county-wide) organisation the Council will not normally grant any discretionary relief</li> <li>• if the premises are used for a local organisation the extent to which the District and its residents benefit from the organisation will be taken into account.</li> </ul>
2	As a guide does not have more than 12 months spending available as “free reserves” (not legally restricted)	<ul style="list-style-type: none"> <li>• unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community</li> </ul>

### **Non-Profit Organisations, Clubs and Societies**

The Council has the discretion to award up to 100% Discretionary Rate Relief to organisations whose main objects are charitable or philanthropic, or

concerned with education, social welfare, science, literature or fine arts or recreation. The determination of charitable status largely relies on case law which has established 4 main divisions of charity:-

- relief of poverty
- advancement of religion
- advancement of education and
- other trusts beneficial to the community and not falling under the other headings.

### Criteria

Discretionary relief can only be awarded if the organisation is not excepted (a billing authority or precepting authority) and:-

1	The main objects of the organisation are concerned with	<ul style="list-style-type: none"> <li>• relief of poverty</li> <li>• advancement of religion</li> <li>• advancement of education</li> <li>• social welfare</li> <li>• science</li> <li>• literature</li> <li>• fine arts or</li> <li>• recreation or</li> <li>• in other ways are beneficial to the community</li> </ul>
2	Meets local needs in the district and benefits local people	<ul style="list-style-type: none"> <li>• if the premises are used for the purposes of a national organisation or a semi-national (or county-wide) organisation the Council will not normally grant any discretionary relief</li> <li>• if the premises are used for a local organisation the extent to which the District and its residents benefit from the organisation will be taken into account.</li> </ul>
3	Provides a valuable service to the community	<ul style="list-style-type: none"> <li>• which is complimentary to those services provided by or supported by the Council or</li> <li>• which relieves the need for the Council to provide such services</li> </ul>
4	Is open to all sections of the community	<ul style="list-style-type: none"> <li>• or access is restricted by providing a service for a specific sector of the</li> </ul>

		community for justifiable reasons such as addressing inequality
6	Is non-profit making	<ul style="list-style-type: none"> <li>• as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community</li> </ul>

## **Sports Clubs**

There are additional considerations in the case of sports clubs.

If a club effectively discriminates by only accepting members who have already reached a certain standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not have an open membership policy. So, a club selecting members on the basis of existing attainment would not come within the requirements.

Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are not discriminatory in intent but a genuine result of physical restraints (such as changing room facilities) or the requirements of the sport

## **(2) Organisations with Licensed Bar Facilities**

### **Sports Clubs/Other Organisations**

Any Discretionary Rate Relief award will be aimed at the sporting activity of the club.

- If the bar income aids the overall operation and development of the organisation this would be allowable as long as the sporting activity remains the overall objective of the organisation. This will be particularly relevant where the organisation is the only such one in the Parish.

## **(3) Membership and Entry Fees**

If the organisation requires a membership or entry fee the Council will give regard as to whether:-

- The subscription or fees are set at a high level which excludes the general community
- Fee reductions are offered for certain groups such as under 18s or over 60s

- Membership is encouraged from particular groups such as young people, older age groups, persons with disabilities or ethnic minorities
- Facilities are available to people other than members, e.g. schools, public sessions

Where the Council gives relief practice has been to award up to 80% to Clubs and organisations and up to 50% where organisations operate bar facilities.

### **Community Amateur Sports Clubs (CASC)**

If a sport's club is registered with HM Revenues and Customs (HMRC) as a CASC it will be entitled to 80% mandatory relief. The club may also be awarded 20% discretionary rate relief.

Normally sports clubs that can register with HM Revenues & Customs as a CASC and have not done so will not be awarded discretionary rate relief. Details can be found on the HMRC website [www.hmrc.gov.uk/casc/index.htm](http://www.hmrc.gov.uk/casc/index.htm)

### **Discretionary Rural Rate Relief**

Rural Rate Relief applies to certain properties which are situated in a rural settlement. A rural settlement is one which appears to have a population of not more than 3,000 on the 31<sup>st</sup> December preceding the financial year in question, which is wholly or partly within a designated area. The Rural Settlement list is published each year. If a business meets the criteria for mandatory relief (50%) under the Rural Rate Relief legislation then an application for discretionary rate relief can be considered.

Up to 50% Discretionary Rate Relief may be given. See Appendix A for details of mandatory relief –rural rate relief.

### **Sole - General Store/Post Office/Food Shops with a Rateable Value of £8,500 or less.**

If the above business meets the criteria for mandatory relief (50%) under the Rural Rate Relief legislation then an application for discretionary rate relief can be considered.

Up to 50% Discretionary Rate Relief may be given.

Criteria

- as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
- The business must be considered to be of benefit to the local community in accordance with the criteria in the policy.

### **Sole - Public Houses/ Petrol Filling Stations Rateable Value of £12,500 or less**

If the above business meets the criteria for mandatory relief (50%) under the Rural Rate Relief legislation then an application for discretionary rate relief can be considered.

Up to 50% Discretionary Rate Relief may be given.

Criteria

- as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
- The business must be considered to be of benefit to the local community in accordance with the criteria in the policy.

**Any Other Business within a Rural Settlement**

Up to 100% Discretionary Rural Rate Relief may be given.

Criteria

- Rateable Value above £8,500 and less than £14,000
- as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
- The business must be considered to be of benefit to the local community in accordance with the criteria in the policy.

**Any Other Business within a Rural Settlement**

Up to 100% Discretionary Rural Rate Relief may be given.

Criteria

- Rateable Value above £8,500 and less than £14,000
- as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
- The business must be considered to be of benefit to the local community in accordance with the criteria in the policy.

**Revised September 2017**

## **APPENDIX B**

### **Local Discretionary Revaluation Relief scheme rules**

Must be the ratepayer on 31 March 2017 and 1 April 2017

Must have had an increase in the rates bill due to the 2017 Revaluation, either directly (RV increase) or indirectly (loss of a relief)

The relief applies to occupied properties

Increase is measured on the net rates payable after all other reliefs have been deducted, including transitional, mandatory and discretionary reliefs

The award for Year 1 will only be for the period 1 April 2017 to 31 March 2018, however:

- The award will be apportioned on a daily basis if the ratepayer vacates the property
- The award will be recalculated if the net rates payable, and therefore the amount of the increase, changes (either up or down)
- The award will reflect any changes backdated to 1 April 2017, but not any taking effect on or after 2 April 2017
- Any overpaid relief will be repayable and will be recovered through the rates bill

Awards of relief for a future year will only apply for that year and will be subject to the same rules as above.

The award is subject to State Aid rules and ratepayers are responsible for checking they do not breach these rules if they are awarded relief:

- If a ratepayer qualifies for the relief, and it appears to the Billing Authority that State Aid rules will not be breached, the relief will be awarded without the need for an application form. However the ratepayer is required to verify their position regarding State Aid.
- If a ratepayer qualifies for the relief, but the Billing Authority is unclear whether State Aid rules will be breached, the ratepayer is required to complete an application form.

The relief will not apply to Excepted Hereditaments – these are those where a precepting authority is the ratepayer. These include accounts for the North Norfolk District Council, Norfolk County Council and Norfolk Police Authority.

Applications for relief will be valid for the four years of the scheme (subject to the above rules).



## **Appendix C**

### **New Schemes April 2017**

At the Budget on 8 March 2017 the Chancellor announced the Government would make available three new business rate reliefs at the Spring Budget 2017.

- **Supporting Small Businesses Relief**
- **Pub Relief**
- **Local Discretionary Relief Scheme**

### **The Supporting Small Businesses Relief**

This relief is government funded to local authorities so that they can provide relief for businesses that had a Rateable Value (RV) increase from 1 April 2017 caused by the 2017 NDR revaluation and as a consequence lost Small Business Rates Relief or Rural Rate Relief. This relief will limit any increase to £600 per year for the next 5 years subject to state aid rules.

The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

#### **Eligibility criteria**

This relief will limit any increase to £600 per year for the next 5 years subject to state aid rules from 1 April 2017.

#### **Amount of Relief**

The amount of relief will limit these rate increases to £600 per year, so there will be a maximum of £3,000 rates to pay in total over the next 5 years.

#### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

#### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

#### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Costs to the Council**

The above relief is government funded.

### **The Local Discretionary Revaluation Relief**

This relief is based on a local NDR Scheme which has been government funded to local authorities so that they can provide relief for businesses that had an increase from 1 April 2017 caused by the 2017 NDR revaluation and as a consequence per year for the next 5 years subject to state aid rules.

The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

### **Eligibility criteria**

This relief will be based on a banded system awarding businesses that have seen an annual increase in their rates from 1 April 2017 by more than £250. This scheme has been worked out to maximise the number of businesses in North Norfolk based on the government's funding. This funding will be phased out over the next 4 years. The amount of award will be based on the amount of the increase in rates per year for the next 4 years subject to state aid rules from 1 April 2017.

### **Amount of Relief**

Government will fully fund the cost of the relief providing it is below the amount allocated for each year. We have been awarded the following amounts for our Local Discretionary Relief scheme:

<b>Year</b>	<b>£</b>
1 - 2017/2018	£527,000
2 - 2018/2019	£256,000
3 - 2019/2020	£105,000
4 - 2020/2021	£15,000
<b>Total</b>	<b>£903,000</b>

The following scheme is proposed for Year 1:

<b>Increase From:</b>	<b>Increase To:</b>	<b>Amount of Relief</b>	<b>Number of Ratepayers</b>	<b>Cost</b>
£250	£499	£125	232	£29,000
£500	£999	£250	90	£22,500
£1,000	£1,999	£500	189	£94,500
£2,000	£2,999	£1,000	60	£60,000
£3,000	£3,999	£1,500	40	£60,000
£4,000	£4,999	£2,000	20	£40,000

£5,000	£5,999	£2,500	10	£25,000
£6,000	£6,999	£3,000	5	£15,000
£7,000	No Max	£3,500	50	£175,000
<b>Total</b>			<b>696</b>	<b>£521,000</b>

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Costs to the Council**

The above relief is government funded.

### **Pub Relief**

This relief is government funded to local authorities so that they can provide a rates relief to all pubs with a RV below £100,000 a maximum of £1,000 relief in 2017/18 subject to state aid rules. This is a one off payment.

The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief are set out below.

### **Eligibility criteria**

The relief will provide a maximum of £1,000 relief in 2017/18 to all pubs with a RV below £100,000 subject to state aid rules. This is a one off payment.

### **Amount of Relief**

The amount of relief will a maximum of £1,000 relief in the year 2017/18 only.

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief it will be applied to the account and an amended bill will be sent.

### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Costs to the Council**

The above relief is government funded.