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Ref. No.	
Category: (Y/N)	
People	
Place	
Corporate	Yes
In Constitution	

Discretionary Rates Relief policy

Policy Details

What is this policy for?	<p>The purpose of the policy is to ensure that a consistent approach is taken when applications for discretionary rate relief are considered.</p> <p>Councils have the discretion to award up to 100% rates relief.</p> <p>Applications must be considered on their individual merits and awards only made where the Council is satisfied that it is in the interests of the Council Taxpayer to do so.</p> <p>This policy sets out the factors that may be taken into account when applications for discretionary rates relief are considered. It also provides the applicant's review rights when they are dissatisfied with the decision.</p> <p>The policy applies to all ratepayers who wish to apply for discretionary rates relief</p>
Who does this policy affect?	<p>Dorset Council resident charity shops ratepayers charities Town and parish councils Community organisations</p>
Keywords	<p>council tax business rates rates relief applicant ratepayers rights when they are dissatisfied applications charities village halls scout huts, youth clubs pre-schools sports & Leisure cultural and community</p>
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Does this policy relate to any laws?	Section 47 of the Local Government Finance Act 1988,
Is this policy linked to any other Dorset Council policies?	Dorset Council's Short Term and Medium Term financial plan
Equality Impact Assessment (EqIA)	Not necessary as there is no identified negative, or unclear, impact on any of the protected characteristic groups
Other Impact Assessments	<p>Financial Implications The cost of Discretionary Rate Relief to charities and not for profit organisations will continue to be met from existing budgets.</p> <p>Risk Assessment Having considered the risks associated with this decision, the level of risk has been identified as: Current Risk: LOW Residual Risk LOW</p>

Status and Approvals

Status		Version	
Last review date	3 September 2019	Next review date	2023
Approved by (Senior Officer/Director)	Aidan Dunn, Executive Director Corporate Development	Date approved	3 September 2019
Member/ Partnership Board Approval	Cabinet	Date approved	3 September 2019

Discretionary Rates Relief Policy

Purpose	<i>The purpose of the policy is to ensure that a consistent approach is taken when applications for discretionary rate relief are considered.</i>
Scope	<p><i>Councils have the discretion to award up to 100% rates relief. Applications must be considered on their individual merits and awards only made where the Council is satisfied that it is in the interests of the Council Taxpayer to do so.</i></p> <p><i>This policy sets out the factors that may be taken into account when applications for discretionary rates relief are considered. It also provides the applicant's review rights when they are dissatisfied with the decision.</i></p> <p><i>The policy applies to all ratepayers who wish to apply for discretionary rates relief.</i></p>

1. Introduction

- 1.1 Under Section 47 of the Local Government Finance Act 1988, Councils have the discretion to award rates relief of up to 100% of the amount due.
- 1.2 Any application for rates relief must be considered on its individual merits and only awarded where it is considered to be in the interests of the Council Taxpayer to do so.
- 1.3 The aim of this document is to provide a guide to determining applications and it should not be seen as a policy that operates in a way so as to bind the Council in its use of the discretionary power.

POLICY DETAILS:

2. How to claim discretionary rates relief

- 2.1 An application must be in writing (or by email) to the Council and be made by the ratepayer or by someone authorised to act on their behalf.
- 2.2 All applications must be supported by sufficient evidence to allow the Council to properly consider the claim. If the ratepayer refuses to provide the Council with such evidence the application may be treated as incomplete and it will not be processed.

3. How claims will be assessed

- 3.1 In considering applications for discretionary rate relief, the Council will have regard to the following:

- All cases should be determined on their individual merits
- Is membership open to all sections of the community? If membership and/or joining fees are charged, are they restrictive?
- Does the organisation actively encourage membership from particular groups (e.g. the young, elderly, disabled, disadvantaged, etc.)?
- Are the facilities made available to others (such as schools, non- members, etc.)?
- Does the organisation provide training or education to its members?
- If the organisation provides a bar for members, is this the main (or ancillary) function of the organisation?
- Does the organisation provide facilities which indirectly relieve the Council of the need to do so, or enhance and supplement those which it does provide?
- Is membership drawn from people mainly resident in the Council's area?
- Is the organisation affiliated to local/national organisations and actively involved in the development of their interests
- Is it in the Council Taxpayer's interest to make the award?

3.2 The Council will not generally award discretionary rate relief in respect of charity shops. However, it may consider making an award (up to 20%) where:

- The organisation is local
- The circumstances of the organisation are such that relief is needed in order for it to continue
- It is in the Council Taxpayer's interest to make the award.

3.3 The Council will look to award discretionary rate relief in the following specific cases.

- 20% discretionary rate relief will be awarded in respect of village hall that are managed by registered charities with open access policies
- 20% discretionary rate relief will be awarded in respect of properties occupied by scout, girl guide and similar organisations providing they have charitable status
- 20% discretionary rate relief will be awarded to those youth clubs and youth centres which are operated and under the control of a registered charity
- 20% discretionary rate relief will be awarded to pre-schools to those organisations which are operated and under the control of a registered charity
- 20% discretionary rate relief will be awarded to charitable sports and leisure organisations which provide facilities which indirectly relieve the Council of the need to do so, as it is in the Council Taxpayer's interest to make the award
- 20% discretionary rate relief will be awarded to charitable cultural organisations which provide facilities which indirectly relieve the Council of the need to do so, as it is in the Council Taxpayer's interest to make the award
- 20% discretionary rate relief will be awarded to charitable community organisations which provide facilities which indirectly relieve the Council of the need to do so, as it is in the Council Taxpayer's interest to make the award.

3.4 Discretionary rate relief will not be awarded unless the organisation is either a charity or is not established to make a profit.

3.5 Up to 100% discretionary rate relief may be awarded in respect of organisations which do not hold charitable status, but are not established to make a profit. In such cases the application will be considered having regard to the criteria set out at 3.1 above.

4. Notifications of decisions

- 4.1 The claimant will be notified of the decision as soon as possible after it has been made and any award will be by means of applying the relief to the relevant rates account. Where the application is refused the claimant will be advised of the reason why relief was not awarded.

5. Review of a decision

- 5.1 Where the application is refused the claimant will be notified that they can ask for the decision to be reviewed. Any request for a review must be made, in writing or by email, within one calendar month of the decision letter.
- 5.2 The review will be carried out by a senior officer who was not involved in the original decision. When considering the review, the officer will have regard to any further evidence supplied.
- 5.3 If the claimant is dissatisfied with the outcome of the review they can, within one month of the review decision, request that their case be considered by the Council's Appeals Committee.