



TENDRING DISTRICT COUNCIL NATIONAL NON -DOMESTIC RATES DISCRETIONARY CHARITABLE RATE RELIEF POLICY FOR PERIOD 1 APRIL 2010 TO 31 MARCH 2015

This policy is in respect of Discretionary Charitable Rate Relief (**DCRR**) only and coincides with the Government's rating revaluation which came into effect on 1 April 2010. This policy will be reviewed in 2015 when the rating revaluation will again take place.

A. Definition of Charitable Organisations

Under National Non Domestic Rate Regulations the Council has the power to award discretionary rate relief to certain charitable or non profit-making organisations where the following conditions are satisfied. All or part of the rateable facility is occupied by one or more institution or organisation which is:-

- not established or conducted for profit **and**
- whose main aims are charitable, philanthropic or religious, or are concerned with social welfare, education, science, literature or the fine arts **or**
- Used wholly or mainly for recreation by a not-for-profit club or society.

Discretionary relief can not be awarded if the ratepayer is a billing or precepting authority.

Applications which do not meet the above definition will be refused without further consideration.

B. Equality & Diversity

When applying the content of this policy to the determination of a DCRR application, officers of the council will base their decisions solely on the criteria in this policy and not discriminate against any particular group or groups. Officers will also aim to consider any impact on equality and diversity in the community of the organisation applying for relief.

C. Funding

The amount of funding set aside to support this policy will be reviewed by the Council on an annual basis as part of the budget setting process. For most organisations 75% of the cost of this discretionary relief is met by central government and this Council will be responsible for funding the remaining 25%. However, in some cases the ratios are reversed.

Consequently in deciding whether to grant discretionary rate relief Tendring District Council will look at the cost of the relief against the Council's budgetary provisions and remaining funds.

D. Duration of Awards

- From 1 April 2010 any organisation wishing to be considered for DCRR will need to make a fresh application which will be considered in line with this policy.
- Awards will not exceed 2 years.
- All ratepayers wishing to be considered for continuation of discretionary rate relief will need to renew their application every two years.
- Awards made after 30 September in any year will only be considered in relation to that year. Awards determined before 30 September may be backdated to the start of the previous financial year.

E. Termination / Reduction of Awards

From 1 April 10 all awards will be granted with a termination date as above. This will ensure that the requirements of the termination/ reduction of awards as specified by The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (SI 1989 No. 1059) are automatically met.

F. Applications

The Council will always consider entitlement to mandatory charitable rate relief before determining any discretionary awards under this policy. Mandatory Relief may be awarded without an application if the Council has sufficient information.

DCRR will not be considered unless a **written application** is made on the appropriate form or in a written format which provides all the information required by the form, including how they can **demonstrate a link to the primary objectives of the district's community strategy** together with a copy of their constitution.

All applicants may need to submit a copy of the previous two years audited accounts for the organisation. New ratepayers with less than 2 years trading may be required to provide business projections / financial forecasts.

The Council may also require ratepayers to provide any information it sees as reasonable when considering an application for relief.

Applicants are advised to check **section I** below **before making an application** to ensure that the restrictions imposed by this policy do not prevent an award from being made in their circumstances.

There are circumstances where the Council will not award any discretionary relief.

G. No Right of Appeal

Once your application has been processed, you will be notified in writing of the decision. As this is a discretionary power there is no formal appeal process against the Council's decision. However, we will re-consider our decision in the light of any additional points you wish to make. If your application is successful and you are awarded DCRR, it will be applied to your account and you will be sent an amended bill showing the amount granted. If this results in an overpayment of business rates a refund will be sent to you.

H. Notification of Change of Circumstances

Rate payers are required to notify any change of circumstances which may have an impact on the award of DCRR. The Council will comply with **section E** if the award is reduced or revoked.

I. Criteria for Determining the Amount of Charitable Relief

This Council will award 40% Discretionary Charitable Rate Relief (or an amount which tops up relief to a total of 40%) to organisations meeting the criteria specified in section A of this policy, **provided they can also demonstrate a link to the primary objectives of the district's Community Strategy** and they are not limited by the principles set out in the table below. However, the total amount of relief per account, including any mandatory relief, can not exceed 100%

Principle	Type of Charitable/Non-Profit Making Organisation	Discretionary Relief Limited to
1.	All empty properties irrespective of the rateable value.	NIL
2.	Voluntary organisations with the primary objective of saving human life at or directly from the relevant premises.	20%
3.	Organisations with Lead Partner Status in the Local Strategic Partnership.	20%
4.	Premises occupied by a Community Amateur Sports Club registered with the HM Revenue & Customs. (80% mandatory relief will apply)	NIL
5.	If the relevant organisation (or associated organisation) operates a bar in the rateable facility, the income from which is less than bar expenditure or the level the gross income derived from bar facilities and gaming machines expressed as a percentage of total gross income is 30% or greater.	NIL
6.	An organisation which is considered by officers (in consultation with the service Portfolio Holder) to be improperly run, for what ever reason.	NIL
7.	The organisation or facility does not primarily benefit residents of the Tendring District.	NIL
8.	A sporting organisation, not registered with the HM Revenue & Customs as a Community Amateur Sports Club and where local exceptional unforeseen circumstances are deemed not to apply.	NIL
9.	Organisations in receipt of 80% mandatory relief where local exceptional unforeseen circumstances are deemed not apply (but see principle 3 which takes priority.)	NIL
10.	Organisations in receipt of 80% mandatory relief where local exceptional unforeseen circumstances are deemed to apply.	20% for current or previous year only
11.	A sporting organisation, not registered with the HM Revenue & Customs as a Community Amateur Sports Club where local exceptional unforeseen circumstances are deemed to apply.	40% for current or previous year only