



## **Draft Local Discretionary Business Rate Relief Scheme for 2017/18**

### **1. Introduction**

The Local Discretionary Business Rate Relief Scheme applies for the period 1 April 2017 to 31 March 2018 only. Under the scheme relief will only be provided where a qualifying ratepayer's bill has increased due to the 2017 Revaluation.

The assistance Cherwell District Council is able to offer under the scheme is limited by the funding provided. The funding allocation is £736,000 for 2017/18, but £110,400 will be kept in reserve to allow for rateable value adjustments for appeals and other changes.

### **2. Qualifying Criteria**

- 2.1 The ratepayer must be in occupation of the property on 31 March 2017. No relief will be awarded to a ratepayer taking up occupation on or after 1 April 2017.
- 2.2 All other mandatory reliefs must have been applied for prior to an application for Local Discretionary Business Rate Relief being considered.
- 2.3 The 2017 Rateable Value must be £200,000 or less.
- 2.4 Where a property is formed following a split, merger or reorganisation a new calculation will be carried out.
- 2.5 Where a qualifying ratepayer's 2016/2017 or 2017/2018 business rates bill is reduced for any of the following reasons the amount of relief will be reduced or removed accordingly:
  - A reduction in rateable value in the 2010 Rating List or 2017 Rating List
  - The provision of a certificated rateable value for the 2010 Rating List or a historical change
  - The application of any additional relief or exemption
  - Vacation and reoccupation of the property

- Any other relevant reason

### **3. Exclusions**

3.1 Relief will not be awarded to the following types of ratepayers and properties:

- Precepting bodies (County, District and Parish Councils)
- Banks, building societies and other major financial institutions
- Multi-national businesses or large chains
- Businesses which occupy 3 or more properties
- National Health Service
- Charities
- Central Government bodies

3.2 Ratepayers occupying properties on or after 1 April 2017.

3.3 Properties which were not on the Rating List on 1 April 2017.

3.4 Unoccupied properties

3.5 Where the award of relief would not comply with EU law on State Aid.

### **4. State Aid**

Ratepayers will be required to confirm that they have received any other State Aid that exceeds €200,000 in total including any other rates relief being granted for premises other than the one to which the declaration relates, under the De Minimis Regulations EC 1417/2013.

Further information on State Aid law can be found at <https://www.gov.uk/state-aid>

### **5. How will the Local Discretionary Business Rate Relief be calculated?**

Local Discretionary Business Rate Relief will be calculated after any or all of the following have been applied:

- Exemptions and other reliefs
- Transitional arrangements

### **6. Application Process**

An application form must be completed. All applications will be considered on their individual merits.

A calculation will be carried out to ensure no-one is disadvantaged if they may be eligible for other Spring Budget reliefs.

## **7. Appeals**

All appeals must clearly state the ground(s) and be made in writing to: Revenues and Recovery Team, Cherwell District Council, Bodicote House, Bodicote, Banbury OX15 4AA.

Any appeal will be judged in line with this policy and the decision is to be taken at the sole discretion of the Chief Finance Officer in consultation with the Joint Revenues and Benefits Manager. All appeals will be reviewed within 4 weeks of submission of all necessary information. All decisions taken on appeals are final and the outcome will be recorded and advised to the ratepayer in writing. If an appeal is successful, rate relief will be backdated for the full eligible period within the 2017/18 financial year.

DRAFT