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## **Policy for a Business Rates General Rate Relief Scheme 2018-19 onwards**

### **1. Background**

- 1.1 Section 69 of the Localism Act 2011 amends the Local Government Finance Act 1988 to allow local authorities the discretion to award rate relief to all types of businesses.
- 2.1 The granting of this relief is entirely under the discretion of Slough Borough Council and each case will be considered on its merits and be referenced to the interests of Slough Council Tax payers.

### **2. Calculation of Rate Relief**

- 2.1 The amount of relief is will be determined by Slough Borough Council

### **3. Cost to the Council**

- 3.1 The Council is with effect from April 2018 part of the Berkshire Rates Retention Piolet and this has changed the costs of awarding General Rate Relief. This means that with effect from the 1st April 2018 the Council will bear the full cost of the relief.

### **4. Policy**

- 4.1 Any ratepayer applying for discretionary rate relief who does not meet the criteria for relief under the specifically named categories mentioned in this policy, may apply for general rate relief. Relief will be considered on the individual merits of each case, having due regard to:
  - The ratepayer must not be entitled to any other Rate Relief including Mandatory or Discretionary Rate Relief
  - The ratepayer must not be an organisation that could receive relief as a non profit making organisation or as Community Amateur Sports Club
  - The ratepayer must occupy the premises - no relief will be granted for unoccupied properties
- 4.2 Consideration will only be given to businesses where awarding the relief will provide a major benefit to the tax payers of Slough Borough Council and the authority.
- 4.3 Consideration will be given to applications from the following

- If the ratepayer is a new business coming into the Slough Borough Council area
- If the ratepayer creates new employment opportunities for a minimum of 5 employee's for a period of twelve months for individuals:
  - who reside in the Slough Borough Council area

and

- who have been unemployed\* for a period of six months (continuous) Are they going to sign a declaration to this effect?

\* Unemployed refers to those in receipt of Job Seekers Allowance or Employment Support Allowance.

- The premises and the organisation must be of significant benefit to the residents of the Slough Borough Council area
- If the ratepayer provides:
  - Facilities to certain priority groups such as elderly, disabled, minority or disadvantaged groups
  - Significant employment or employment opportunities to residents of the Slough Borough Council
  - Residents of the Council with such services, opportunities or facilities that cannot be obtained locally or are not provided by another organisation
- If the ratepayer complies with all legislative requirements and operates in an ethical, sustainable and environmentally friendly manner at all times
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- The impact and best interests of the Council Tax payers of Slough Borough Council
- The financial status of the applicant

4.4 Consideration will also be given to application which aid access to free to use cash machines.

Recent reports have highlighted the difficulties of obtaining cash in certain localities. We will therefore consider applications in order to provide relief to cash machines where there is a clear community benefit, such as where cash machine providers commit to introduce extra cash machines or reduce charges on existing machines.

4.5 The Council recognises the important part this relief can play in the economic regeneration of the Borough and will give serious consideration to each complete application submitted

## **5. Applications**

- 5.1 To qualify for relief the ratepayer is required to make a written application, setting out, as part of the application; the benefits that the ratepayer considers will accrue to the Slough Borough Council Taxpayers as a result of the award.
- 5.2 The application must demonstrate how the ratepayer meets the criteria outlined above
- 5.3 Applications in respect of a new liability will be determined from the date the liability commences if the application is made within 28 days of the dispatch of the Business Rates bill and for existing liability from the date the application is submitted.

## **6. Verification of Claim**

- 6.1 The Council will request documentation to verify the claim which must be submitted within 28 days of the request
- 6.2 The Council may chose to visit the premises, and access must be given within 28 days of the request.
- 6.3 Failure to provide access or documentation within the timescale will render you application void.
- 6.4 Reapplications can be made at any future time but the award will only be made from the date that the application is received by Slough Borough Council

## **7. Authority to Award Relief**

- 7.1 All applications will be considered on an individual basis by the Section 151 officer in conjunction with the Chief Executive
- 7.2 A written record will be kept of the decision and of the factors considered in the process. This record will be available to the applicant free of charge on request.
- 7.3 The decision will be notified to the applicant in writing
- 7.4 Appeals against awards to be determined by a Member Appeals Panel.
- 7.5 Details of the recipients and the amount of awards will be reported to the Cabinet annually.

## **8. Interests of Officers and Members**

8.1 Officers and Members who have an interest in any aspect of an application for relief must not participate in the decision making process and must declare their interest.

8.2 Examples of interests include those in the following list. However, the list is not intended to be exhaustive.

- An interest in the business making an application
- A close relative who has an interest in the business making an application
- An interest in the property for which the relief is being sought
- In interest in a similar business

Where an officer is unsure whether they have an interest they should seek advice from the Section 151 Officer. Where a Councillor is unsure whether they have an interest they should seek advice from the Council's Monitoring Officer.

These three Heads Service Leads (i.e. Section 151 officer, Democratic Support & Legal) may in turn need to liaise with the Head of Revenue and Benefits on any case referred to them (e.g. where cases of conflict of interest will need to be monitored by Revenue Services on an on-going basis).

## **9. Appeals**

9.1 There is no statutory right of appeal against a decision regarding a General Rate Relief decision made by the Council. However, the Council recognises that ratepayers should be entitled to have a decision reviewed objectively if they are dissatisfied with the outcome.

9.2 The Council agrees to abide by the following appeals process and aggrieved ratepayers should make an appeal in accordance with the process.

9.3 Ratepayers will be notified of the appeals process in writing at the time that they are notified of the outcome of their request for rates relief.

9.4 This appeals process does not affect the Ratepayers legal rights.

## **10. Appeals Process**

10.1 Appeals may only be made by the original applicant. An appellant may appoint an agent to act on their behalf and in such cases the Council will require written authorisation from the appellant before dealing with their agent.

10.2 Appeals against decisions will be considered by the Members Appeal Panel. Decisions on appeals made by the Members Appeal Panel will be final.

- 10.3 Applicants must make an appeal within four weeks of the issue of the letter notifying them of the Council's decision.
- 10.4 Applicants will be notified of the date on which the appeal will be considered, which will be within eight weeks of receipt of the appeal, or as soon as reasonably practicable thereafter.
- 10.5 Applicants may appeal against the decision to award or not award relief, or against the level of relief awarded.
- 10.6 Appeals must be made in writing and must give the reasons why it is believed the decision should be amended. New or additional information may be included, but only if it is relevant to the decision making process.
- 10.7 The appellant does not have a right to appear in person but may make a request to present evidence in person. Such requests will be considered at the discretion of the Members Appeal Panel as appropriate.
- 10.8 The Members Appeal Panel can request a meeting with either the applicant and/or the appropriate Revenues and Benefits officer to hear evidence in person. The Members Appeal Panel may nominate a representative or representatives to attend such meetings on its behalf.
- 10.9 Each application will be considered individually on its merit.
- 10.10 The appeal decision may be adjourned if further information is required from either party.
- 10.11 The applicant will be informed of the final decision, and the reasons for the decision within four weeks of the hearing.
- 10.12 Submitting an appeal does not affect the appellant's legal rights to challenge a decision made by the Council through the Judicial Review process.

## **11. Discontinuation of Applications or Appeals**

- 11.1 If the Council has requested further evidence from the Ratepayer and this has not been received within four weeks the application or appeal will be deemed to have been discontinued.
- 11.2 Ratepayers will be notified in writing in these circumstances

## **12. Notifications and payment of award**

- 12.1 The Council will consider applications within six weeks of the application and all supporting information being received or as soon as practicable thereafter.
- 12.2 Notification of the outcome of the decision will be made in writing within fourteen days of the decision being considered.

12.3 If your application is successful, the balance on your Business Rates account will be reduced.

### **13. Amount of Relief**

13.1 Relief may be awarded as a fixed sum or as a percentage of the rates bill.

### **14. Duration of Relief**

14.1 Relief will normally only be awarded for the financial year the application was submitted.

In all cases relief will end in the following circumstances:

1. At the end of a financial year
2. A change of liable person
3. The property becomes empty, or become occupied
4. The ratepayer enters any form of formal insolvency
5. The ratepayer's financial circumstances change (the ratepayer must inform the Council if their circumstance change)

### **15. Payment of Business Rates**

15.1 Payment of Business rates cannot be withheld because an application has been submitted

15.2 Unless otherwise agreed, ratepayers are required to continue to pay, in accordance with the latest demand notice, pending the outcome of an application.