



POLICY AND RESOURCES COMMITTEE

Thursday 15 June 2017 at 6.30 pm

Council Chamber, Ryedale House, Malton

Agenda

1 Emergency Evacuation Procedure

The Chairman to inform Members of the Public of the emergency evacuation procedure.

2 Apologies for absence

3 Minutes

(Pages 5 - 8)

4 Urgent Business

To receive notice of any urgent business which the Chairman considers should be dealt with at the meeting as a matter of urgency by virtue of Section 100B(4)(b) of the Local Government Act 1972.

5 Declarations of Interest

Members to indicate whether they will be declaring any interests under the Code of Conduct.

Members making a declaration of interest at a meeting of a Committee or Council are required to disclose the existence and nature of that interest. This requirement is not discharged by merely declaring a personal interest without further explanation.

PART 'A' ITEMS - MATTERS TO BE DEALT WITH UNDER DELEGATED POWERS OR MATTERS DETERMINED BY COMMITTEE

6 Appointment of Working Parties 2017/18

The Committee is requested to appoint Members to the following Working Parties/Sub-Committee for the ensuing year, until such time as new appointments are made:

Senior Management Contracts Working Party / Appointments Sub-Committee

3 Conservative Members -

Substitutes:

2 Independent Member -

Substitutes:

1 Liberal Member -

Substitutes:

1 New Independent Member -

Substitutes:

Resources Working Party

5 Conservative Members –

Substitutes:

2 Independent Members –

Substitutes:

1 Liberal Member –

Substitutes:

1 New Independent Member –

Substitutes:

1 Liberal Democrat Member –

Substitutes:

Grants Working Party

2 Conservative Members -

Substitutes:

1 Independent Member -

Substitutes:

1 Liberal Member -

Substitutes:

1 Other Member -

Substitutes:

Sub Committee – Appeals Panel

3 named Members – 1 Conservative, 1 Independent, 1 Other

In the absence of any of these Members, the panel to consist of 3 Members (1 Conservative, 1 Independent, 1 Other) to be appointed by the Chief Executive in consultation with the Chairman of Policy and Resources, or in the Chairman's absence, the Vice Chairman. The panel to meet as and when required.

Constitution Working Party

Chairman of Council, Group Leaders and Councillor Ives.

Corporate Peer Challenge Improvement Plan Working Party

That a working Group of the Policy and Resources Committee is set up to finalise the detail of the Corporate Peer Challenge Improvement Plan. The working group should consist of representatives from all political groups, not necessarily members of Policy and Resources Committee (Full Council 6 April 2017 Minute No 86 refers).

To be the same political proportionality as the Resources Working Party.

PART 'B' ITEMS - MATTERS REFERRED TO COUNCIL

- 7 **Budget Strategy 2018/19** (Pages 9 - 22)
- 8 **Business Rates Discretionary Rate Relief Policy** (Pages 23 - 82)
- 9 **Any other business that the Chairman decides is urgent.**

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Policy and Resources Committee

Held at Council Chamber, Ryedale House, Malton
on Thursday 23 March 2017

Present

Councillors Joy Andrews, Paul Andrews, Steve Arnold (Vice-Chairman), Bailey, Clark, Cowling (Chairman), Goodrick (Substitute) and Oxley

Overview & Scrutiny Committee Observers: Councillors Gardiner and Wainwright

In Attendance

Jos Holmes, Peter Johnson, Nicki Lishman, Kim Robertshaw, Clare Slater and Janet Waggott

Minutes

50 Apologies for absence

Apologies for absence were received from Councillor V Arnold and Councillor Ives, Councillor Goodrick substituted.

51 Minutes

Decision

The minutes for the Policy and Resources Committee held on 2 February 2017 were approved and signed by the Chairman as a correct record, on the understanding that the written responses to Members' questions be added to the minutes.

Voting record
Unanimous

52 Recommendations from the Resources Working Party held on 16 March 2017

Decision

That the recommendations of the Resources Working Party held on 16 March 2017 be approved and signed by the Chairman as a correct record.

Voting record
Unanimous

53 Urgent Business

There were no items of urgent business.

54 Declarations of Interest

Councillor Clark declared a personal non pecuniary but not prejudicial interest in Item 13 as a member of North Yorkshire County Council.

PART 'A' ITEMS - MATTERS TO BE DEALT WITH UNDER DELEGATED POWERS OR MATTERS DETERMINED BY COMMITTEE

55 Delivering the Council Plan

Considered - Report of the Deputy Chief Executive

Decision

That the report be noted.

Voting record

5 For

3 Abstentions

56 Energy Efficiency Repayment Loan

Considered - Report of the Frontline Service Delivery Lead

Decision

(i) That the new Energy Repayment Loan (ERL) be introduced to enable the community to benefit from the Ryedale allocation of £23,000.

(ii) That pursuant to the Local Authorities (Arrangements for the Discharge of Function) (England) Regulations 2012 the Council's powers under the Regulatory Reform (Housing Assistance) (England and Wales) Order 2002 in respect of ERLs be delegated to Sheffield City Council to administer the ERL scheme on behalf of the Council.

Voting record

Unanimous

PART 'B' ITEMS - MATTERS REFERRED TO COUNCIL

57 Changes to Disabled Facilities Grant Policy

Considered - Report of the Frontline Service Delivery Lead

Recommendations to Council

2.1 That Council agrees the following changes to the DFG Policy:

(a) The removal of means test contributions from clients for all applications where the value of works is less than £5000

(b) The use of private occupational health therapists where NYCC in their role as social service authority are unable to respond to requests for assistance and undertake assessments within a reasonable period

2.2 That Council also agrees to an increase of fees levied for capital works undertaken by the White Rose Home Improvement Agency (WRHIA) from 12.5% to 15%.

Voting record

Unanimous

58 Community Housing Fund

Considered - Report of the Frontline Service Delivery Lead

Recommendations to Council

That Council agrees:

- (i) the principle of using £86,200 (20%) of the total allocation for revenue purposes to support the delivery of new homes
- (ii) that £43,100 (10%) of the allocation be used for additional Community Development capacity working with a specialised provider, in partnership with Hambleton District Council for a 2 year period
- (iii) to passport £12,930 (3%) of the allocation into a pooled North Yorkshire enabling fund
- (iv) that the remaining £288,770 (67%) be used for capital works provided through grants, land acquisition or purchase of property in support of Community Led Housing

Voting record

6 For

2 Abstentions

59 Corporate Peer Challenge Improvement Plan

Considered - Report of the Chief Executive

Recommendations to Council

1. That Council agrees the Corporate Peer Challenge Improvement Plan
2. That progress with delivering Improvement Plan be monitored by the Overview and Scrutiny Committee

Voting record

4 For

1 Against

3 Abstentions

60 The Council's Priorities 2017 - 2022

Considered - Report of the Chief Executive

Recommendations to Council

That members agree the priorities for the Council Business Plan for 2017/22 as:

- (a) Promoting sustainable growth
- (b) Supporting customers and communities
- (c) Working together – One Ryedale

Voting record

5 For
2 Against
1 Abstentions

61 **Proposed Waste Transfer Station for Ryedale**

Considered - Report of the Frontline Service Delivery Lead

Recommendations to Council

1. That Members recommend to Full Council that this Council enter into an agreement with North Yorkshire County Council, as the Waste Disposal Authority for RDC, to provide a waste transfer station at Kirbymisperton, conditional upon a maximum contribution up to £265k per annum from RDC.

2. That the Medium Term Revenue Forecast be amended to reflect an additional growth item of £152k and that officers work to deliver additional savings through the Towards 2020 efficiency programme to mitigate the impact.

Voting record

Unanimous

62 **Any other business that the Chairman decides is urgent.**

There being no items of urgent business, the meeting closed at 8.25 pm.



PART B:	RECOMMENDATIONS TO COUNCIL
REPORT TO:	POLICY AND RESOURCES COMMITTEE
DATE:	15 JUNE 2017
REPORT OF THE:	RESOURCES & ENABLING SERVICES LEAD (s151) PETER JOHNSON
TITLE OF REPORT:	BUDGET STRATEGY 2018/19
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 This report forms the basis of preparation and planning for the 2018/19 Council budget and provides information on the Towards 2020 efficiency programme designed to deliver the Council's savings requirement.

2.0 RECOMMENDATIONS

- 2.1 That Council is recommended to approve the following strategy for the preparation of the 2018/19 budget:
- (i) Proposals to be brought forward for a £5 increase in Council tax;
 - (ii) Increases in fees and charges to be to a maximum of 4.5% on a cost centre heading basis excluding VAT and only those charges officers recommend above this figure to be considered by the relevant policy committee;
 - (iii) Efficiencies to be maximised; and
 - (iv) The use of New Homes Bonus in line with the revised medium term financial plan.
 - (v) Options for service cuts to be provided if necessary. These proposals to be considered by the Resources Working Party and brought to the Policy and Resources Committee and Council.
 - (vi) That the Council ceases the special levy arrangement for street lighting in Malton, Norton and Pickering Rural with effect from 1st April 2018.

3.0 REASON FOR RECOMMENDATIONS

- 3.1 The proposals will ensure the Council sets a balanced budget for the forthcoming year with minimal impact on Council services.

4.0 SIGNIFICANT RISKS

- 4.1 The significant risk is that efficiencies cannot meet the shortfall and cuts to front line services will be required. This is mitigated through a whole Council approach to savings identification. (see risk matrix).

5.0 POLICY CONTEXT AND CONSULTATION

- 5.1 The budget strategy is a key process affecting all service delivery and linking to the Council Plan and all of the strategic plans as well as providing the means for attaining the Council's objectives and priorities.

- 5.2 Public consultation will take place to inform the budget process.

REPORT

6.0 REPORT DETAILS

- 6.1 The annual budget setting process for the Council will necessitate the identification of savings to deliver a balanced budget. The Medium Term Financial Plan (MTFP) approved by members along with the Council's Financial Strategy in February 2017 set out the projected financial position, this document has subsequently been revised to reflect further forecast changes in funding and to accommodate additional growth (Appendix A). At that time the Council set a £5 increase in its part of the Council Tax bill for 2017/18.

- 6.2 Within the revised MTFP projection is the need to identify nearly £600k of savings for the financial year 2018/19 and £1m through to 2021/22. This position is based on the following assumptions:

- The figures included in the Governments 4 year funding settlement remain unchanged.
- A full Business Rates Base reset in 2019/20
- Not increasing the level of New Homes Bonus to support revenue in 2018/19 (currently £32k only)
- A Council Tax increase of £5 in 2018/19
- Pay Inflation of 1%
- Price inflation of 3%

- 6.3 There are a number of key influences on the finances of the Council for 2018/19 which then impact on the budgetary position. These include:

- Business Rate Retention
- Council Tax increase
- Income from Fees and Charges
- Issues arising from the current year
- Pay and price inflation
- Revenue effects of the Capital Programme

- Use of New Homes Bonus and Cuts to Services/Additional income

6.4 Members will recall that the Government offered Local Authorities a 4 year funding package as part of the final settlement for 2016/17, the Council accepted the offer and received formal confirmation that it is on the four year settlement on 16th November 2016 (Appendix B). The settlement runs to financial year 2019/20, so at this point in time the Council effectively only knows it's funding figures for the next 2 financial years. The table below highlights the Governments latest core spending assessment for Ryedale against the Councils forecast financial position.

<u>DCLG - Core Spending Power</u>	2017/18 £000's	2018/19 £000's	2019/20 £000's
Council Tax	4,054	4,277	4,509
SFA:			
Revenue Support Grant	378	143	-120
Retained Business Rates	1,531	1,580	1,636
New Homes Bonus	1,420	1,083	1,039
Rural Services Delivery Grant	459	353	459
Transition Grant	25	0	0
Core Spending Power	7,868	7,436	7,523

<u>Local Position - Current</u>	2017/18	2018/19	2019/20
Council Tax	3,959	4,113	4,269
SFA:			
Revenue Support Grant	378	143	-120
Retained Business Rates	1,775	1,811	1,847
New Homes Bonus	32	32	146
Rural Services Delivery Grant	459	353	459
Transition Grant	25		
Collection Fund CT surplus	45	25	25
Core Spending Power	6,673	6,477	6,626

6.9 Taking into account the savings delivered through the previous programmes and through delivering a balanced budget in 2014/15, 2015/16, 2016/17 and 2017/18 officers are clear that finding a up to a further £1m of savings is a significant challenge given the reduced base position.

6.10 Officers continue to work with iESE and their associates, iESE is a social enterprise company operating in the Public Sector under Teckal arrangements, to deliver further savings through the Towards 2020 programme, which is the Councils efficiency programme. The Council achieved savings of over £1m to deliver a balanced budget for 2017/18 through phase 1 of the T2020 programme. In line with the Council's agreed efficiency plan and Medium Term Revenue Forecast, officers are now working to deliver further significant savings through Phase 2 of the T2020 programme which is focusing on Streetscene services and through the assets review.

6.11 Staff briefings will continue to take place to ensure that employees are aware of the financial projections.

The Business Rate Retention Scheme

- 6.13 The basic operation of the Government Support for RDC in 2017/18 is as follows:
- The Council continues to collect Business Rates.
 - 50% is paid over to the Government.
 - Of the remaining 50%, 9% is paid to the County Council and 1% to the Fire and Rescue Service.
 - The Council will be provided with a set amount of the remainder it must pay (the Tariff) over to the Government (whatever the business rate income is). RDC keeps the rest.
 - Growth in business rates above a baseline target could lead to an increase in RDC resources.
 - In 2016/17 the Council incurred a deficit from the business Rates Retention Scheme. Under regulations this deficit impacts on the revenue account in 2017/18 and 2018/19, surpluses and deficits will be managed through reserves.
 - The Council continued as a member of the North Yorkshire Business Rates Pool in 2016/17, which incorporates 5 Districts and the County Council. The benefit of forming the pool is that the levy rate on growth above target is reduced to zero. This benefit is shared between the pool members in accordance with the agreement. In 2016/17 the council saved £136k as a result of being in the Business Rates Pool.

6.14 For the 2017/18 budget the following table sets out the relevant figures.

	Government Target £m	2017/18 Budget £m
Business Rates Income Ryedale	17.265	18.642
RDC Share (40%)	6.906	7.457
Tariff payable to Government	(5.376)	(5.376)
Sub total (a)	1.530	2.081
Funding Target	1.530	1.530
Levy payment (50%) (b)		(0.275)
Sub Total (a-b)		1.806
Renewables		0.049
Provision for downward reduction in BR Base		(0.080)
Budgeted Retained Business Rate Income		1.775

6.15 For the 2018/19 budget there are a number of factors which will change the income from the Business Rates Retention Scheme:

- Collection Rates for Business Rates
- The inflation factors to be applied to the Business Rate Multiplier and tariff
- The final position of the Business Rates Pool in 2017/18 and it's continuation into 2018/19.

6.16 Longer term, the Government is proposing a 100% Business Rates Retention

Scheme, although the detail is unavailable it is becoming apparent that a likely 100% baseline reset and the outcome of the Governments fair funding review will be the most important facets of the new scheme from a Local Authority perspective. The MTRF has been updated to reflect a 100% baseline reset in 2019/20, which will reduce the councils business rates income by c£200k. Although not formally announced, a 100% reset appears to be the likely option at this stage. The outcome of the fair funding review is not known.

Council Tax Increases

- 6.16 The Council's MTRF is predicated on a £5 increase in Council Tax for 2018/19. The 2017/18 charge was £186.05 per band D property, which represented a £4.34 increase on the previous year.
- 6.17 The Government confirmed the referendum limit for increases in Council Tax in 2017/18 at 2% or £5 (whichever is higher) for Shire District Councils. The referendum principles were published on 20 February 2017. Councils wanting to increase above this level must undertake a referendum of residents. As the cost of this would be c£70k, the Council would need to be considering a 4%+ increase in Council tax to make it worthwhile. Referendum principles for 2018/19 have yet to be confirmed, however the Government has committed to a 2% or £5 threshold in each year of the 4 year funding settlement period.
- 6.18 A rise of £5 (2.7% at band D) is the equivalent of under 10p per week or less for the majority of Ryedale residents. Members should note that the full Band D charge is currently £1,664.06 taking into the account the charges from the County Council, Fire and Police services. RDC therefore makes up just over 11% of the final bill. A £5 increase in the Council's charge would raise approximately £106k when applied to the current council tax base.
- 6.19 Council Tax Freeze Grant does not feature in the 4 year funding settlement. The current approved MTRF is based on a £5 increase in Council Tax through to 2021/22.
- 6.21 Against this projection and the profile of the Council's finances up to 2022 (Appendix A), lack of clarity around the future of Business Rates Income and savings of up to £1m over the next three years. The officer recommendation is that the Council increase Council Tax by £5 in 2018/19.
- 6.22 There are other issues which will impact on the Council Tax income next year:
- Growth in the Council Tax Base through new properties. An estimate for growth has been included in Appendix A based on previous history.
 - The Local Council Tax Support Scheme (LCST). The Council Tax base is suppressed by the cost of LCST. Further work is ongoing in this area, the cost of which is affected by the decision of the four major precepting authorities on next years council tax rises.

Income

- 6.23 It is important that the Policy and Resources Committee recommend to Council an outline target for increases in income. Clearly where officers believe that increases in line with the strategy will be counterproductive to overall income, or where there is potential scope for increasing above the target these would be considered by the Policy and Resources Committee. Officers are also preparing an Income/Commercialism Strategy which will be presented to Members in due course. The recommended target increase is up to 4.5% on a cost centre heading basis

excluding VAT.

Current Year issues (2017/18)

- 6.24 Benefit Administration Grant is likely to reduce further as universal credit is rolled out.
- 6.25 It's likely that the Council will face a significant increase in insurance premium costs on renewal in October, largely as a result of a change in legislation which will increase the amounts paid out on successful liability claims .
- 6.26 Proposed changes to the delivery of the Land Charges Service, the timescale for change and the financial impact on Ryedale are still uncertain.
- 6.27 Relocation of the waste transfer station will add an estimated £152k to the councils savings requirement. The station is due to be completed by December 2018.
- 6.28 The council has incurred significant costs following 2 separate thefts from the travellers site, these costs include increasing security measures to mitigate the risk of further thefts. Any costs not covered by insurance will be met through the use of housing s106 monies.

Pay and Price inflation

- 6.27 The MTRF includes provision for a 1% increase in pay for 2018/19 and 2019/20 and a 2% increase for 2020/21 and 2021/22. Work is being undertaken at a national level to assimilate a new pay structure taking into account proposed increases to the living wage. We expect further information to be available on this piece of work within the next 2 months, at which point the council will need to consider it's options. Any one off increases as a result will need to be managed through unavoidable growth.
- 6.28 Price inflation has been included within the MTRF at 3%, however, when preparing the detailed budget, officers will aim to minimise the effect of inflation on a heading by heading basis taking account of contractual obligations.

Revenue effects of the Capital Programme

- 6.28 The MTRF incorporates predictions around the revenue impact of capital decisions, in particular the borrowing to finance the Brambling Fields junction upgrade. No further borrowing is planned at this stage.

2018/19 Budget Efficiencies, Cuts and New Homes Bonus

- 6.30 Over the last 7 years the council has generated £4.9m of savings, the majority being efficiency savings.
- 6.31 The forecast at Annex A assumes c£600k of savings in 2018/19 and £1m through to 2021/22, officers are working to achieve this level of savings. Individual work plans within the transformation programme have been scheduled to initially deliver efficiencies before looking at service cuts.
- 6.32 The issues highlighted in this report show that there will be a budget shortfall which cannot be met by efficiencies. This shortfall can be met by using one or a combination of the following:
- Using New Homes Bonus (NHB) to support revenue
 - Use of Reserves
 - Cuts to services/Additional Income

- 6.33 The Council has performed well in earning NHB to date. Based on the councils own

projections we will receive around £900k in NHB in 2018/19 which represents a forecast reduction of c£500k on the previous year. The reason for the reduction is a result of the new NHB scheme which will see the number of retained years cut from 6 to 4 and the application of a de-minimus threshold on new builds of 0.4%, NHB will only be earned above this threshold. Of the £6.973m earned in total in the previous 7 years, £0.919m has been used to support the revenue budget and £0.664m to support the capital programme through the annual budget process. The Medium Term Revenue Forecast does not anticipate any further drawdown of NHB to support the revenue budget in 2018/19, however this will be dependent on the councils ability to deliver the forecast level of savings.

- 6.34 The Council's 2017/18 budget did not plan to draw on the Council's General Reserve. The Council's reserves are adequate however the use of reserves to bridge revenue budgets only provides a short term solution to financing difficulties. With the outlook for 2017/18 and beyond being very tough, and the scale and risk of achieving cost reduction being high, the council's policy on surplus reserves is clear: to invest to save and, if required, to smooth the curve of cost reduction in the light of timescales needed to drive costs out.
- 6.35 Only unavoidable growth can be accommodated at this time. Within the revised MTRF £150,000 is included as a general provision for growth along with £152k specifically earmarked for the Waste Transfer Station following Full Council approval..

Street Lighting Special Levy

- 6.36 The Council currently precepts a special levy on all properties in Malton, Norton and Pickering Rural, which is used to finance the cost of street lighting maintenance and utility charges in these areas.
- 6.37 Pickering Rural encompasses the parishes listed below:

Aislaby Middleton & Wrelton	Lockton
Allerston & Wilton	Marton
Barughs Ambo	Newton-on-Rawcliffe & Stape
Cropton	Normanby
Ebberston & Yedingham	Rosedale East & West
Kirby Misperton	Sinnington
Levisham	Thornton-le-Dale

- 6.38 With the exception of 2 Parishes, all of the councils listed above currently levy a precept in their own right.
- 6.39 All other Parish and Town Councils within Ryedale manage their own street lights. The District Council does not have direct maintenance responsibility for any street lights other than those located in its car parks.
- 6.40 The cost of the street lighting special levy forms part of the council tax referendum principle calculation. As a result the District Council has struggled to manage this budget and had maintained the overall levy figure at the same level since the introduction of the referendum regulations. In 2017/18 the council had no other option but to increase the special levy. The referendum principles for 2017/18 set a maximum increase for Shire Districts of £5 at band D. Councillors approved the maximum increase, however only £4.34 of this sum was allocated to Ryedale District

Council services with the balance allocated to the levy increase.

6.40 The maintenance work is carried out by North Yorkshire County Council. Currently Ryedale carries out the following functions:

- Independently calculates the street lighting budget for the town and parish councils, which is made up of an estimate of the maintenance costs and an estimate of the utility costs and includes a small administration charge.
- Deals with lighting fault issues by taking phone calls and passing the information on to NYCC to action.
- Receives and pays bills for the cost of maintenance works undertaken by the County Council
- Receives and pays bills in respect of the unmetered electricity supply to the lighting units (via NYCC electricity contract)
- The council then calculates an account balance for each of the 3 areas which reflects the cumulative difference between the levy raised and the actual costs incurred.

6.41 Given the inefficiencies and duplication in the current system, the reduction in staffing resources at the council and the adverse impact of the levy on the Councils budget setting process, officers recommend that the street lighting special levy facility be withdrawn with effect from 1st April 2018 and that any surplus balances be transferred to the town and parish councils at that time. The town and parish councils will be free to contract with any supplier for street light maintenance or electricity (or both), although NYCC have expressed a desire to continue to provide a service directly to the parishes as they currently do for a number of other parishes in the area.

6.42 Ryedale increased the street lighting special levy budget in 2017/18, in recognition of the fact that the majority of the lights needs to be brought up to current standards. This work can be phased over a number of years and the County Council are happy to work with the parishes to their timescales and budget.

6.43 The cost of maintaining the lights would switch from the current special levy to a parish precept.

7.0 IMPLICATIONS

7.1 The following implications have been identified:

- a) Financial
The financial impacts are detailed within the report.
- b) Legal
There are no new legal issues around the budget strategy.
- c) Other
All savings proposals will be evaluated to identify direct other implications where possible.

8.0 NEXT STEPS

8.1 The following table sets out the timetable for the budget process:

Resources Working Party unplanned or exceptional budget matters arising	9 November 2017
Member Briefing on budget	10 January 2018
Policy and Resources Committee consider 2018/19 Budget	8 February 2018
Full Council formally set budget and Council Tax	22 February 2018

Peter Johnson
Resources & Enabling Services Lead Officer (s151)

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Background Papers:
None.

RISK MATRIX

Issue/Risk	Consequences	Likelihood	Impact	Mitigation	Mitigated Likelihood	Mitigated Impact
<p>Efficiency savings unable to meet the shortfall therefore service cuts will be required.</p> <p>Business rates baseline reset</p>	<p>Cuts to front line services, reputational damage to Council, possible poor external inspection.</p>	5	D	<p>Co-ordinated approach to savings identification, including a review of streetscene services and a review of assets</p> <p>Continued IT investment to change working patterns and make efficiencies.</p> <p>Funding streams to be monitored closely and changes to be reported to members at an early stage.</p> <p>Any cuts will be fully worked up and considered by members at an early stage.</p>	5	C

Score	Likelihood	Score	Impact
1	Very Low	A	Low
2	Not Likely	B	Minor
3	Likely	C	Medium
4	Very Likely	D	Major
5	Almost Certain	E	Disaster

Revised Medium Term Revenue Forecast 2017/18 - 2021/22

	2017/18 Estimate £'000	2018/19 Projection £'000	2019/20 Projection £'000	2020/21 Projection £'000	2021/22 Projection £'000	
Base Budget and Inflation						
Base Budget	6,413	6,157	6,092	5,810	5,742	
Pay Increase & General Inflation	93	100	100	150	150	
	6,506	6,257	6,192	5,960	5,892	
Add Future Cost Increases:						
Budget Pressures	328	150	150	220	150	
Waste Transfer Station		152				
Deduct Future Savings:						
Efficiencies/Service Cuts/Additional Income	-1,081	-598	-93	-256	-106	
Movement in NHB Applied to Revenue	294	0	-333	-182	0	
Movement in Rural Service Delivery Grant	110	106	-106	0	0	
Movement in Transition Grant	0	25	0	0	0	
Net Revenue Budget	6,157	6,092	5,810	5,742	5,936	
Financing						
Revenue Support Grant	378	143	-120	-380	-380	
Business Rates	1,775	1,811	1,636	1,669	1,702	
Collection Fund Surplus	45	25	25	25	25	
Council Taxpayers	3,898	4,066	4,221	4,379	4,539	
CT Base Growth	61	47	48	49	50	
Budget Requirement	6,157	6,092	5,810	5,742	5,936	
NHB Earned	1,420	913	837	735	735	
Applied to Revenue cumulative	32	32	365	547	547	
Applied to Capital	188	188	188	188	188	
To be allocated	1,200	693	284	0	0	2,177

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16 November 2016

Dear Cllr. Linda Cowling

CONFIRMATION OF THE MULTI-YEAR SETTLEMENT OFFER

Thank you for accepting the multi-year settlement offer, and for publishing your efficiency plan or other supporting documents.

This letter confirms that your authority is now formally on the multi-year settlement. You can expect to receive the allocations published as part of the 2016-17 local government finance settlement in 2017-18, 2018-19 and 2019-20. The Government will also need to take account of future events such as the transfer of functions to local government, transfers of responsibility for functions between local authorities, mergers between authorities and any other unforeseen events. However, barring exceptional circumstances and subject to the normal statutory consultation process for the local government finance settlement, the Government expects these to be the amounts presented to Parliament each year.

97% of councils applied, showing the understandable need for the sector to secure greater certainty at a time of significant reform. I am interested in the progress you make so please continue to feedback thoughts on how the process of applying for the offer went, how you intend to use your efficiency plan in the future, achievements you make in delivering your plan, or any barriers you face to implementation.

But this is all just the first step as we move towards a self-sufficient local government. There are still significant decisions to be made on how we transition to this new system. We will only be able to achieve this by working with you, and I hope you will continue to engage in future consultations on the settlement, the Fair Funding Review and 100% business rates retention.

MARCUS JONES MP

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PART B:	RECOMMENDATIONS TO COUNCIL
REPORT TO:	POLICY AND RESOURCES COMMITTEE
DATE:	15 JUNE 2017
REPORT OF THE:	SENIOR REVENUES OFFICER ALAN McCARTEN
TITLE OF REPORT:	POLICY ON DISCRETIONARY BUSINESS RATE RELIEFS AS APPLICABLE UNDER S47, LGFA 1988
WARDS AFFECTED:	ALL WARDS

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 To submit for members consideration a consolidated policy for the determination of the allocation of Discretionary Business Rate Relief to organisations in the district under Section 47 Local Government Finance Act 1988.

2.0 RECOMMENDATIONS

- 2.1 That Council is recommended to approve:
- (i) the Discretionary Business Rates Policy at Appendix A; and
 - (ii) that officers be delegated to approve the new revaluation element of Discretionary Business Rates Relief in cases where the business rates rateable value is less than £20,000

3.0 REASON FOR RECOMMENDATIONS

- 3.1 The last Business Rates Discretionary Relief Policy was approved in 2012. Since that date the government has introduced various new reliefs that fall under the same regulations to take effect from 1 April 2017. It was found prudent to formulate a consolidated policy that incorporates all Business Rate Reliefs that the Council is to consider at its discretion.
- 3.2 The policy attached does not propose any changes to the criteria currently being applied by officers for discretionary relief that has been available to ratepayers prior to April 2017.
- 3.3 Central Government have designated an allowance for relief taking effect from 1 April 2017. Policy is required to ensure that this budget is utilised to support local businesses that have faced increases in Business Rates from April 2017 and that the Council does not exceed its allocated allowance.

4.0 SIGNIFICANT RISKS

- 4.1 If the current policy is not updated, the Council will be unable to award reductions to those businesses that the chancellor announced would benefit from relief in the Spring Budget Statement.
- 4.2 The consolidated policy includes more detailed definitions than the existing policy and therefore mitigates the risk of potential challenges from those who would not be entitled.

5.0 POLICY CONTEXT AND CONSULTATION

- 5.1 All local authorities have been allocated a budget for application of relief in respect of businesses that have been affected as a result of the 2017 revaluation.
- 5.2 Calculations have been made to ensure that the policy is aimed at businesses that have seen the most significant increases as a result of revaluation whilst ensuring that the amount of relief does not exceed the amount of funding allocated to Ryedale.

REPORT

6.0 REPORT DETAILS

- 6.1 Under Section 47 of the Local Government Finance Act (LGFA) 1988 local authorities have the discretion to grant relief to certain ratepayers for all or part of the amount of non-domestic (business) rates payable. The Authority awards relief in accordance with its own policy.
- 6.2 The purpose of the updated policy is to incorporate additional reliefs that are to be applied effective from 1 April 2017 and as they fall under Section 47 LGFA, policy is required for their application.
- 6.3 Three new reliefs have been introduced where DCLG has issued specific guidance for the administration. These are as follows:
- Public Houses with a rateable value of less than £100,000 to receive a £1,000 reduction for the 2017/18 financial year
 - Local Newspaper offices to receive a £1,500 reduction for the financial years 2017/18 and 2018/19
 - Any business that has lost Small Business Rate Relief or Rural Relief as a result of the 2017 revaluation will have their bill capped to a maximum increase of £600 per year or the equivalent of the lowest transitional cap (whichever is the greatest) for a period of 4 years.
- 6.4 All of the reliefs stated in 6.3 are fully reimbursable to all precepting authorities through Section 31 Grant.
- 6.5 The government has also announced that a £300m fund will be made available to authorities across England to award relief aimed towards businesses who have seen their bills increase as a result of the 2017 Business Rates revaluation process.
- 6.6 Ryedale's share of this funding over the next four years is shown in the following

table:

Financial Year	Funding Available £
2017/18	233,000
2018/19	113,000
2019/20	47,000
2020/21	7,000

- 6.7 At present, businesses are protected from increases as a result of revaluation by the transitional relief scheme. Under the current Business Rates legislation, increases in the first year of revaluation are capped as shown in the table below:

2017 Rateable Value	Cap Level
< £20,000	5% + inflation
£20,000 to £100,000	12.5% + inflation
> £100,001	42% + inflation

- 6.8 Under the current transitional relief scheme, small businesses are the greatest beneficiaries whilst medium and larger businesses face more significant increases. It should also be noted that a substantial number of businesses with rateable values of less than £15,000 receive small business rate relief with many of them having no rates to pay.
- 6.9 The proposed criteria is aimed at assisting those businesses who have been more significantly affected by the 2017 revaluation. The table below summarises the proposal to utilise the funding available:

2017 Rateable Value	Proposed Cap Level	Estimated No of Businesses	Year 1 Estimated Cost
£20,000 > £100,000	8%	175	£122,000
£100,001 > £200,000	15%	6	£47,000

- 6.10 It is proposed that the relief is automatically applied to ratepayer accounts without the need to submit an application form.
- 6.11 Businesses with rateable values of less than £20,000 will be considered on a case-by-case basis by application. It is estimated that 70 to 150 applications may be received at a cost of between £20k - £50k in Year 1.
- 6.12 Businesses with rateable values exceeding £200,000 will not be considered for the discretionary fund.
- 6.13 As the funding decreases over the four year period, it is proposed the levels of relief phase down as follows:

Year 2: Award = Year 1 x 50% (for clarity this will be half of the relief awarded in 2017/18)

Year 3: Award = Year 2 x 50% (for clarity this will be half of the relief awarded in 2018/19)

Year 4: Award = Year 3 x 10% (for clarity this will be 10% of the relief awarded in 2019/20)

7.0 IMPLICATIONS

7.1 The following implications have been identified:

- a) Financial
All new reliefs proposed in the revised policy are fully reimbursable through S31 grant
- b) Legal
There are no significant other implications in considering this report.
- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)
There are no significant other implications in considering this report.

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Background Papers:
None

Background Papers are available for inspection at:
None

**Ryedale District Council
Policy for the granting of
Discretionary Non-Domestic Rate Relief**

Version Control

<i>Version</i>	<i>Version date</i>	<i>Revised by</i>	<i>Description</i>
1	May 2017	LM	Policy
2	May 2017	DA	Revisions
3	June 2017	LM	Revisions and input of selected options



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1.0 Purpose of the Policy

- 1.1 The purpose of this policy is to determine the level of discretionary relief and related areas to be granted to certain defined ratepayers within the Council's area.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant mandatory relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Likewise, certain premises situated within a rural settlement area will be eligible for mandatory relief. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 In addition to the above, Central Government is keen that in certain cases, assistance should be provided to businesses who have had increases in their rate liability due to the revaluation of premises in April 2017. In these cases, and where the Council meets Central Government guidelines, grants are available under section 31 of the Local Government Act 2003.
- 1.4 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met. In the case of the new reliefs, some guidance has been issued by Central Government outlining actions expected to be taken by local authorities. This policy includes Government guidance where appropriate but also looks to target discretionary relief in line with the Council's priorities.
- 1.5 This document outlines the following areas:
 - Details of the criteria for receiving Discretionary Reliefs for all relevant areas;
 - The Council's policy for the granting of all types of Discretionary Reliefs;
 - Guidance on granting and administering the reliefs and awards;
 - European Union requirements including provisions for State Aid; and
 - The Council's Scheme of Delegation.
- 1.6 Where organisations apply, for relief they will be granted (or not granted) relief or reductions in line with the following policy.



2.0 Mandatory Relief - Legislative Background

Charity Relief

- 2.1 The powers relating to the granting of mandatory¹ and discretionary relief are given to the Council under the Local Government Finance Act 1988². Charities and Trustees for Charities are only liable to pay one fifth of the Non-Domestic Rates that would otherwise be payable where property is occupied and used wholly or mainly for charitable purposes. This amounts to mandatory relief of 80%. For the purposes of the Act, a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. The provision has been extended under the Local Government Act 2003 (effective from 1st April 2004) to registered Community Amateur Sports Clubs (CASCs). Full details of the mandatory provisions are given later within this policy.
- 2.2 In the case of charity shops, the premises must meet the criteria laid down by section 64 (10) of the Local Government Finance Act 1988 which states that the premises are to be treated as used for charitable purposes at any time it is wholly or mainly used for the sale of goods donated to the charity and the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity.
- 2.3 The Council has discretion to grant relief of up to a further 20% for these mandatory cases under its discretionary provisions.

Rural Rate Relief

- 2.4 From 1st April 1998, under powers originally granted to the Council by the Local Government and Rating Act 1997³, certain types of business in rural settlements, with a population below 3000 may qualify for mandatory rate relief of 50 per cent. Businesses that qualify for this relief are the sole general store and the sole post office in the settlement, provided it has a Rateable Value of up to £8500; any food shop with a Rateable Value of up to £8500; and the sole pub and the sole petrol station in the settlement provided it has a Rateable Value of up to £12500.
- 2.5 From 1st April 2017, Central Government has indicated that it wants all authorities to give 100% relief to premises that receive mandatory rural rate relief. The legislation enabling this will not be forthcoming until 2018 and therefore it has indicated that where the additional 50% is granted, a section 31 grant will be made available to the Council. This is dealt with further within this policy and the Council will automatically grant the additional 50% discretionary relief where appropriate
- 2.6 Where businesses in rural settlements have a Rateable Value of up to £16,500 **and** are not in receipt of mandatory relief, the Council may decide to give up to 100 per cent discretionary relief if it is satisfied

¹ S43 & S45 Local Government Finance Act 1988

² S47 & S48 Local Government Finance Act 1988

³ LGFA 1988, s.47, as amended by Sch. 1 to the Local Government and Rating Act 1997

that the business is of benefit to the community and having regard to the interests of its Council Taxpayers.

3.0 Discretionary Relief – Legislative Background

Introduction

- 3.1 The original purpose of discretionary relief was to provide assistance where the property does not qualify for mandatory relief, or to ‘top’ up cases where ratepayers already receive mandatory relief.
- 3.2 Over recent years and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide more assistance to businesses and organisations.
- 3.3 The range of bodies, which are eligible for discretionary rate relief, is wide and not all of the criteria laid down by the legislation will be applicable in each case.
- 3.4 Unlike mandatory relief, ratepayers are obliged to make a written application to the Council. The Council will expect all businesses to make applications in such a format as is required (which may vary from time to time) and for the business to provide such information and evidence as required in order to determine whether relief should be awarded.
- 3.5 The Council is obliged to consider carefully every application on its merits, taking into account the contribution that the organisation makes to the amenities within the authority’s area. There is no statutory appeal process or Tribunal against any decision made by the Council although, as with any decision of a public authority, decisions can be reviewed by Judicial Review. The authority will however, upon request, review decisions made. Details of the internal review process are given within this policy.
- 3.6 Granting of the relief falls broadly into the following categories:
 - a. Discretionary Relief – Charities who already receive mandatory relief.
 - b. Discretionary Relief – Premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts **or** premises occupied by organisations not established or conducted for profit and wholly or mainly used for purposes recreation;
 - c. Discretionary Relief – Rural Rate relief - premises that already receive mandatory relief;
 - d. Discretionary Relief – Rural Rate relief - premises not receiving mandatory relief but of benefit to the local community and less that £16,500 RV;
 - e. Discretionary Relief – Granted under the Localism Act 2011 provisions;
 - f. Local Newspaper Relief (from 1st April 2017 for a period of two years);
 - g. Local Public House Relief (from April 2017 for a one year period);
 - h. Supporting Small Businesses Relief (from 1st April 2017 for a period of five years or until business pay their full rate charge or their transitional rate charge (calculated in accordance with the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016)); and
 - i. Discretionary Business Rates Relief Scheme (from 1st April 2017 for a period of up to four years)

3.7 The decision to grant or not to grant discretionary relief is a matter purely for the Council.

The Council's general approach to granting Discretionary Relief

- 3.8 In deciding which organisations should receive discretionary rate relief, the Council has considered the following factors and priorities:
- a. That any award should support business, charities, organisations and groups that help to retain services in the Council's area and not compete directly with existing businesses in an unfair manner;
 - b. It should help and encourage business, charities, organisations, groups and communities to become self-reliant;
 - c. Awarding discretionary relief should not distort competition or significantly change the provision of services within the Council's area;
 - d. Local organisations will be given priority over national organisations. Where requested, the organisation will need to supply the Council with clear evidence of **all** financial affairs (normally two full years) including, and most importantly, the amounts of monies raised, used and invested locally. This will be essential where the organisation is national in nature;
 - e. To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community and that also relate to the priorities of the Council, which without granting discretionary relief they would be unable to do;
 - f. To assist the Council in delivering services which could not be provided otherwise;
 - g. To enable the Council to determine the level of rate change in comparison with the organisation's financial situation; and
 - h. To ensure that the financial impact of awarding discretionary business rate relief is justified in terms of the local outcomes achieved by the organisation receiving it;
- 3.9 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988 where hardship is proven to the Council, then there will be no requirement to grant Discretionary Rate Relief for that amount.
- 3.10 In certain cases, the order in which relief is granted is specified. Mandatory relief shall be granted in all cases where the criteria is met irrespective of whether discretionary relief can be granted or not.

The Council's approach to granting Government led Discretionary Relief schemes

- 3.11 Over the past few years, a number of schemes have been led by Central Government but without specific legislative changes. These are administered under S47 of the Local Government Finance Act 1988 and guidance is often provided. The Council is keen to support such initiatives especially where they are designed to help local businesses and will look to maximise both the reliefs given as well as

maximise any grants receivable. However, the Council reserves the right to vary its approach where thought appropriate.

4.0 Effect on the Council's Finances

- 4.1 The granting of discretionary relief will, in the main, involve a cost to the Council. Since the change to the funding for Non-Domestic Rating in April 2013, the effect of the relief is complex.
- 4.2 Any amounts granted prior to 1st April 2013 and continuing since that date will be included in the Council's baseline within the Business Rates Retention Scheme. For any amounts granted for similar cases after 1st April 2013, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, 40% by the Council and 10% by North Yorkshire County Council. This also applies where mandatory relief is granted.
- 4.3 Where Central Government leads an initiative, grants are often available through section 31 of the Local Government Act 2003. This is not automatic and Central Government will look to the Council to adopt the recommended approach when granting in these areas
- 4.4 The financial effects of discretionary reliefs covered by this policy are as follows:

Appendix	Relief Type	Granted after 1 st April 2013
	Charity Relief	
A	Discretionary relief granted to Mandatory Relief recipients	40% borne by the Council
B	Non-profit Making Organisations including Sports Clubs and societies	40% borne by the Council
	Rural Rate Relief	
C	50% Discretionary relief granted to Mandatory Rural Relief recipients	Section 31 Grant
D	Other premises within a rural settlement under £16500 RV	40% borne by the Council
	Localism	
E	Discretionary Relief granted to ratepayers generally and not covered by any other section	40% borne by the Council
	Local Newspaper Relief	
F	Discretionary Relief granted to local newspapers meeting the criteria (From 1 st April 2017 for a period of two years)	Section 31 Grant
	Public House Relief	
G	Discretionary Relief granted to public houses meeting the criteria (From 1 st April 2017 for a period of one year)	Section 31 Grant
	Supporting Small Business Relief	
H	Supporting Small Businesses Relief (from 1 st April 2017 for a period of up to five years if conditions	Section 31 Grant



Appendix	Relief Type	Granted after 1 st April 2013
	are met	
	Discretionary Business Rates Relief Scheme	
I	Discretionary Business Rates Relief Scheme (from 1 st April 2017 for a period of up to four years)	Section 31 Grant up to a maximum level set by Central Government. Once the maximum has been reached any additional amount is borne 40% by the Council
	S49 Hardship Relief	
J	Partial or full relief for cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers	40% borne by the Council

5.0 Discretionary Relief - EU State Aid requirements

- 5.1 European Union competition rules generally prohibit Government subsidies to businesses. Relief from taxes, including non-domestic rates, can constitute state aid. The Council must bear this in mind when granting discretionary rate relief.
- 5.2 Rate relief for charities and non-profit making bodies is not generally considered to be state aid, because the recipients are not in market competition with other businesses. However, where other bodies receive relief and are engaged in commercial activities or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid.
- 5.3 Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013)⁴. The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).
- 5.4 Where the relief to any one business is greater than the De Minimis level, then permission will need to be obtained from the European Commission. In such cases the matter will be referred to the Department for Communities and Local Government (DCLG) for advice and then referred back to the Council for consideration. It will be for the ratepayer to provide confirmation as to whether the State Aid provisions apply to them.
- 5.5 In all cases, where discretionary relief is to be granted or where liability is to be reduced, when making an application, ratepayers will be required to provide the Council with sufficient information to determine whether these provisions are applicable in their case.

⁴ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

6.0 Administration of Discretionary Relief

- 6.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief and reduction. This is essentially laid down by legislation⁵

Applications and Evidence

- 6.2 All reliefs must be applied for. Application forms are produced by the Council both in hard copy and electronic format. The relevant application forms are included within Appendix K of this policy. Applications can also be made on line using the following address:
- Mandatory & Discretionary Relief - https://vforms.ryedale.gov.uk/Viewer-VicForms.asp?user=anon&Form=Business_Rates_Mandatory_and_Discretionary_Rating_Relief.wdf
 - Rural Rate Relief - https://vforms.ryedale.gov.uk/Viewer-VicForms.asp?user=anon&Form=Business_Rates_Rural_Relief.wdf

The Council will specify how applications are to be received and this may vary from time to time.

- 6.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts (normally the last two years), financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect organisations claiming relief to facilitate this where necessary.
- 6.4 Applications should initially be made to the Revenues Section and will be determined in accordance with Section 7 of this policy.
- 6.5 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

Granting of relief

- 6.6 In all cases, the Council will notify the ratepayer of decisions made.
- 6.7 Where an application is successful, then the following will be notified to them in writing:
- The amount of relief granted and the date from which it has been granted;

⁵ The Non-Domestic Rating (Discretionary Relief) Regulations 1989



- If relief has been granted for a specified period, the date on which it will end. (It should be noted that reliefs are granted for the period specified in the appropriate Appendix and may vary from a day to a full financial year);
 - The new chargeable amount;
 - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
 - A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.
- 6.8 Where relief is not granted, then the following information is provided, again in writing:
- An explanation of the decision within the context of the Council's statutory duty; and
 - An explanation of the appeal rights (see below).
- 6.9 Discretionary relief is to be granted from the beginning of the financial year in which the decision is made. Since 1997 decisions can be made up to 6 months after the end of the financial year for which the application was made. In such cases, the Council *may* backdate its decision.
- 6.10 A decision to award discretionary relief and how much relief is given is normally only applicable to the financial year for which the application is made. However, the Council reserves the right to grant relief for any other period as appropriate.
- 6.11 A fresh application for discretionary relief will be necessary for each financial year **or** at such time-period as the Council determines.

Variation of a decision

- 6.12 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased due to a change in rate charge or a change in the Council's decision which increases the award – this will apply from the date of the increase in rate charge or the date determined by the Council as appropriate;
 - Where the amount is to increase for any other reason, it will take effect at the expiry of a financial year and so that at least one year's notice is given;
 - Where the amount is to be reduced due to a reduction in the rate charge or liability including any reduction in rateable value, awarding of another relief or exemption this will apply from the date of the decrease in rate charge; and
 - Where the amount is to be reduced for any other reason, it will take effect at the expiry of a financial year, and so that at least one year's notice is given.
- 6.13 A decision may be revoked at any time however; a one year period of notice will be given and the change will take effect at the expiry of a financial year.

7.0 Scheme of Delegation

Granting, Varying, Reviewing and Revocation of Relief

- 7.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.
- 7.2 The Council's scheme of delegation allows for the Senior Revenues Officer to award, revise or revoke any discretionary relief applications. However, any application which is considered to be of a significant nature will be subject to consultation with the S151 Officer of the Council, and / or the Policy and Resources Committee prior to final determination.
- 7.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

Reviews

- 7.4 The policy for granting relief will be reviewed annually or where there is a substantial change to the legislation or funding rules. At such time, a revised policy will be brought before the relevant committee of the Council.
- 7.5 The Senior Revenues Officer will submit a report on a six-monthly basis to the section 151 Officer summarising the position on applications received, granted and not granted.

Appeals

- 7.6 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Senior Revenues Officer. Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.
- 7.7 Where the ratepayer continues to be aggrieved by the decision, the case will be referred to the section 151 Officer for review. Where appropriate, cases of this nature may also be referred to the Policy and Resources Committee as appropriate.
- 7.8 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.



8.0 Reporting changes in circumstances

- 8.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief, to be reported as soon as possible. This will be important where the change would result in the amount of the award being reduced or cancelled e.g. where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.
- 8.2 Where a change of circumstances is reported, the relief will, if appropriate, be revised or cancelled as appropriate. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

9.0 Fraud

- 9.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.



Appendix A

Discretionary Relief - Mandatory Relief recipients

Discretionary Relief – Mandatory Relief recipients

General Explanation

- A.1 S43 of the Local Government Finance Act 1988 allows mandatory relief (80%) to be granted on premises if the ratepayer is a charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes. No charge is made in respect of unoccupied premises where it appears that *when next in use* it will be used wholly or mainly for those purposes.
- A.2 The legislation has been amended by the Local Government Act 2003 (effective from 1st April 2004) to include registered⁶ Community Amateur Sports Clubs (CASC). These organisations can now receive the mandatory (80%) relief.

Charity registration

- A.3 Charities are defined within the legislation as being an institution⁷ or other organisation established for charitable purposes only or by persons administering a trust established for charitable purposes only.
- A.4 The question as to whether an organisation is a charity may be resolved in the majority of cases by reference to the register of charities maintained by the Charity Commissioners under s.4 of the Charities Act 1960. Entry in the register is conclusive evidence. By definition, under the Non-Domestic Rating legislation, there is no actual need for an organisation to be a registered charity to receive the relief and this has been supported by litigation⁸, however in all cases the organisation must fall within the following categories:
- trusts for the relief of poverty;
 - trusts for the advancement of religion;
 - trusts for the advancement of education; and
 - trusts for other purposes beneficial to the community, but not falling under any of the preceding heads.
- A.5 Certain organisations are exempted from registration generally and are not required to make formal application to the Charity Commissioners these are:
- the Church Commissioners and any institution administered by them;
 - any registered society within the meaning of the Friendly Societies Acts of 1896 to 1974;
 - units of the Boy Scouts Association or the Girl Guides Association; and
 - voluntary schools within the meaning of the Education Acts of 1944 to 1980.

⁶ Registered with HMRC as a CASC

⁷ S67(10) Local Government Finance Act 1988

⁸ Income Tax Special Commissioners v Pemsell (1891)

- A.6 The Council will consider charitable organisations, registered or not, for mandatory relief.

Use of Premises - wholly or mainly used

- A.7 Irrespective of whether an organisation is registered as a charity or not, the premises **must** be wholly or mainly used for charitable purposes. This is essential if any relief (either mandatory or discretionary) is to be granted. In most cases this can be readily seen by inspection, but on occasions the Council has had to question the actual use to which the premises are to be put. In some cases, it will be necessary for the Council to inspect any premises fully.
- A.8 Guidance from the Department of Communities and Local Government (DCLG) has stated that in the case of 'mainly', at least 51% must be used for charitable purposes whether of that charity or of that and other charities
- A.9 The following part of this section gives details on typical uses where relief may be given plus additional criteria that have to be satisfied. The list is not exhaustive but gives clear guidance on premises for which mandatory relief can be granted *and therefore* premises which may be equally considered for discretionary rate relief.

Offices, administration and similar premises

- A.10 Premises used for administration of the Charity include:
- Offices;
 - Meeting Rooms; and
 - Conference Rooms.

Charity shops

- A.11 Charity shops are required to meet additional legislative criteria if they are to receive mandatory relief. Section 64(10) of the Local Government Finance Act 1988 provides that a property is to be treated as being wholly or mainly used for charitable purposes at any time if, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.
- A.12 In order to ascertain whether an organisation meets these requirements, inspections may be made by an officer of the Council when an application is received

Granting of Mandatory Relief - the Council's Policy

- A.13 Where the criteria for awarding mandatory relief are met, the rate charges shall be calculated in accordance with the legislation reducing the liability of ratepayers for each day that the criteria are met.



Charity Relief – Mandatory Relief recipients, the Council’s Policy for granting discretionary relief.

- A.14 The Council will consider applications for a discretionary rate relief top up from charities based on their own merits, on a case-by-case basis.
- A.15 In determining the application, the following matters will be taken in to consideration:
1. How the charity supports and links into the Council’s corporate vision and priorities;
 2. The purpose of the charity and the specific activity carried out within the premises for which the relief is requested; and
 3. Whether the charity operates at a local or national level and where appropriate, the local and national funding streams and financial position of the charity.
- A16 The Council is keen to support businesses that have a critical role to play in the local economy and to assist the Council in meeting the Corporate aims including the following:
- Aim 1 - To create the conditions for economic success;
 - Aim 2 - To meet housing need in the Ryedale District Council area;
 - Aim 3 - To have a high quality, clean and sustainable environment;
 - Aim 4 - To have safe and active communities; and
 - Aim 5 - To Transform Council Services;
- A.17 In the case of registered Community Amateur Sports Clubs, the key criteria in determining the application will be:
1. The ratepayer occupies the whole hereditament;
 2. Relief cannot be granted in respect of premises that are occupied by the Council or precepting authority;
 3. How the CASC supports and links into the Council’s corporate vision and priorities;
 4. The membership and fee structure, and whether the CASC is accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
 5. Membership numbers and the number and percentage of these members that are local residents;
 6. If the CASC has due regard to equality issues and if it actively encourages members from under-represented groups, for example black and minority ethnic residents, people over 50 and people with disabilities;
 7. Whether facilities are available to the wider community regardless of ability; and
 8. If the CASC runs a bar or food provision: the level of income from this activity and how this money is used; and whether the CASC operates at a local or national level and where appropriate, the local and national funding streams and financial position of the CASC.
- A.18 The Council wishes to support and enable appropriate businesses to start, develop and continue with their operations that deliver outcomes directly related to the Council’s aims and vision. In the main, this will be done through other means rather than granting discretionary relief. There may be occasions where applications are made for such relief or where a package of measures, including discretionary

relief, are appropriate in supporting businesses. This would need to be in accordance with any limitations in respect of state aid.

- A.19 The Council has currently decided that the following maximum level of discretionary relief will be considered for mandatory recipients:

Organisation	Mandatory Relief	Maximum level of Discretionary Relief Considered
Charity Shops	Yes	0%
Charity Offices	Yes	0%
Social Welfare		
Young Persons organisations (Registered Charity)	Yes	20%
Community Centres & Village Halls (Registered Charity)	Yes	20%
Other Social Welfare (Registered Charity)	Yes	20%
Other social welfare activities where there are few or no local beneficiaries (registered charity)	Yes	0%
Business Development		
Business Development Organisations where no substantial fees or income is generated (Registered Charity)	Yes	20%
Culture & Heritage		
Registered charities (with no substantial revenue generated from entrance fees/sales)	Yes	20%
Registered charities (where substantial revenue is generated from entrance fees/sales)	Yes	0%
Education		
Educational/Training Facilities (registered charity)	Yes	20%
Faith Schools & Non-Local Authority Schools (registered charity)	Yes	0%
Pre-school playgroups (registered charity)	Yes	20%
Recreation		
Registered CASC (with no substantial revenue generated from bar/catering facilities & memberships are unrestricted).	Yes	20%
Registered CASC (where substantial revenue is generated from bar/catering facilities)	Yes	0%
Social Housing		
Registered Charity	Yes	20%

Appendix B

Discretionary Relief - Non-Profit Making Organisations including Recreation

Discretionary Relief - Non-Profit Making Organisations including Recreation

General explanation

Non-Profit

- B.1 The legislation⁹ allows the Council to grant discretionary relief where the property is not an *excepted* one and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.
- B.2 Relief cannot be granted to any premises occupied by the Council, or any town, parish council or major Precepting Authority (*excepted premises*).
- B.3 A number of issues arise from the term 'not established or conducted for profit'. This requires the Council to make enquiries as to the overall purpose of the organisation although if surpluses and such amounts are directed towards the furtherance or achievement of the objects of the organisation then it does not necessarily mean that the organisation was established or conducted for profit.¹⁰

Recreation Clubs

- B.4 Ideally all recreation clubs should be encouraged to apply for Community Amateur sports Club (CASC) status, which would automatically entitle them to 80% relief. The relief granted to CASCs is covered earlier within this policy.
- B.5 Recreation clubs can also apply to the Charity Commissioners for registration as a Charity (thereby falling under the mandatory provisions for 80% relief) where they meet the following conditions:
- a. The promotion of community participation in healthy recreation and by the provision of facilities for the playing of particular sports; and
 - b. The advancement of the physical education of young people not undergoing formal education.
- B.6 Where sports clubs do not meet the CASC requirement, and are not registered charities, discretionary relief can be granted (0-100%) where the property is not an *excepted* one, it is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.

⁹ S47 Local Government Finance Act 1988

Definition of Recreation

B.7 Recreation is clearly defined by the Sports Council as any of the following¹¹

Aikido	Croquet	Kabaddi	Real Tennis	Tang Soo Do
American Football	Crossbow	Karate	Roller Hockey	Tenpin Bowling
Angling	Curling	Kendo	Roller Skating	Trampoline
Archery	Cycling	Korfball	Rounders	Triathlon
Arm Wrestling	Disability Sport	Lacrosse	Rowing	Tug of War
Association Football	Dragon Boat Racing	Lawn Tennis	Rugby League	Unihoc
Athletics	Equestrian	Life Saving	Rugby Union	Volleyball
Australian Rules Football	Fencing	Luge	Sailing	Water Skiing
Badminton	Fives	Modern Pentathlon	Sand/Land Yachting	Weightlifting
Ballooning	Flying	Motor Cycling	Shinty	Wrestling
Baseball	Gaelic Football	Motor Sports	Shooting	Yoga
Basketball	Gliding	Mountaineering	Skateboarding	
Baton Twirling	Golf	Movement, Dance, Exercise & Fitness	Skiing	
Biathlon	Gymnastics	Netball	Skipping	
Bicycle Polo	Handball	Orienteering	Snowboarding	
Billiards and Snooker	Hang/Para Gliding	Parachuting	Softball	
Bobsleigh	Highland Games	Petanque	Sombo Wrestling	
Boccia	Hockey	Polo	Squash	
Bowls	Horse Racing	Pony Trekking	Skater/Street Hockey	
Boxing	Hovering	Pool	Sub-Aqua	
Camogie	Hurling	Quoits	Surf Life Saving	
Canoeing	Ice Hockey	Racketball	Surfing	
Caving	Ice Skating	Rackets	Swimming & Diving	
Chinese Martial Arts	Jet Skiing	Raquetball	Table Tennis	
Cricket	Ju Jitsu	Rambling	Taekwondo	
	Judo			

Access to clubs

- B.8 Guidance issued by the DCLG also requires the Council to consider access to clubs within the community before granting discretionary relief.
- B.9 Membership should be open to all sections of the community. There may be legitimate restrictions placed on membership which relate for example to ability in sport or to the achievement of a standard

¹¹ Definition last reviewed by Sport England in 2002



in the field covered by the organisation or where the capacity of the facility is limited, but in general membership should not be exclusive or restrictive.

- B.10 Membership rates should not be set at such a high level as to exclude the general community. However, membership fees may be payable at different rates that distinguish the different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed. In general, the club or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.
- B.11 The Council also asks the following question to help establish the level of access 'Does the organisation actively encourage membership from particular groups in the community e.g. young people, women, older age groups, persons with disability, ethnic minorities' etc.?'

Provision of facilities

- B.12 Clubs which provide training or education are encouraged, as are those who provide schemes for particular groups to develop their skills e.g. young people, the disabled, retired people.
- B.13 A number of organisations run a bar. The mere existence of a bar will not in itself be a reason for not granting relief. However, the Council focuses on the main purpose of the organisation. The Council is encouraged to examine the balance between playing and non-playing members.
- B.14 Within this area, the Council also considers whether the facilities provided relieve the Council of the need to do so, or enhance and supplement those that it does provide.

Discretionary Relief - Non-Profit Organisations including Recreation - the Council's Policy

- B.15 The Council will consider applications for discretionary rate relief from non-profit making organisations on their own merits on a case-by-case basis. In determining the application, the following matters will be taken in to consideration (The list is not exhaustive):
- How the organisation supports and links into the Council's corporate vision and priorities;
 - Whether the facilities provided include education and/or training for members as a whole or for special groups;
 - The extent to which the facilities provided reduce the demand for Council services or produce savings;
 - Any membership and fee structure and whether the facilities are accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
 - If covered by a membership scheme, membership numbers and the number and percentage of these members that are local residents;
 - If the organisation has due regard to equality issues and if its facilities are used by all members of the community, for example black and minority ethnic residents, people over 50 and people with disabilities.



- B.16 The Council will also require additional financial information including:
- If the organisation runs a bar or food provision, the level of income from this activity and how this money is used.; and
 - Whether the organisation operates at a local or national level and where appropriate, the local and national funding streams and financial position of the organisation.
- B.17 The Council has currently decided that the following maximum awards should be considered for non-profit making organisations:

Organisation	Mandatory Relief	Maximum level of Discretionary Relief Considered
Social Welfare		
Community centre & village halls (not registered charity)	No	100%
Social welfare activity (not registered charity)	No	100%
Social welfare activity where there are few or no local beneficiaries (not registered charity)	No	80%
Business Development		
Non-profit making business development organisations (not a registered charity)	No	100%
Culture & Heritage		
Non-profit making organisations (with no substantial revenue generated from entrance fees/sales)	No	100%
Non-profit making organisations (where substantial revenue is generated from entrance fees/sales)	No	80%
Education		
Non-profit making Educational/Training Facilities	No	100%
Pre-school playgroups (not a registered charity)	No	100%
Recreation		
Non-profit making Leisure/Sports Clubs & Grounds (with no substantial revenue generated from bar/catering facilities & memberships are unrestricted)	No	100%
Non-profit making Leisure/Sports Clubs & Grounds (where substantial revenue is generated from bar/catering facilities & memberships are unrestricted)	No	80%
Social Housing		
Not registered charity) provides tenancy support services to the community	No	80%

Appendix C

Discretionary Relief - Rural Rate Relief - Mandatory Relief recipients

Discretionary Relief - Rural Rate Relief - Mandatory Relief recipients

What are the qualifying criteria for Mandatory Relief?

- C.1 For a Post Office or General Store to be entitled to 50% Mandatory Relief, all the following criteria must be met:
- The Rateable Value of the property must not exceed £8,500 (from 1 April 2010);
 - The property must be used as a Post Office or a General Store (see below for definition), or both;
 - The property must be the only Post Office or the only General Store within the Rural Settlement.
- C.2 For a Public House or Petrol Filling Station to be entitled to 50% Mandatory Relief, all the following criteria must be met:
- The Rateable Value of the property must not exceed £12,500 from 1 April 2010);
 - The property must be used as a Public House (see below for definition) or a Petrol Filling Station (see below for definition); and
 - The property must be the only Public House or the only Petrol Filling Station within the Rural Settlement.
- C.3 For a village food shop to be entitled to 50% Mandatory Relief, all the following criteria must be met:
- The Rateable Value of the property must not exceed £8,500 from 1 April 2010); and
 - The property must be used as a shop selling mainly food (see below for definition).

What rural settlements exist within the Ryedale District?

- C.4 All settlements within the Ryedale District area are determined to be rural settlements **except**:
- Helmsley;
 - Kirkbymoorside;
 - Norton;
 - Malton; and Pickering

What is the definition of a General Store?

- C.5 For the purposes of Rural Rate Relief, 'General Store' means a business or trade, which wholly or mainly sells by retail both food (other than confectionery) for human consumption and general household goods. Where there are two or more General Stores within the same Rural Settlement, none can qualify for Mandatory Relief on that basis, although if one of them functions as a Post Office or a Food Shop relief may be claimed independently on that ground. However, both a General Store and a Post Office



in the same Rural Settlement will qualify for Mandatory Relief, provided that, they both meet the criteria. Although a General Store or a Post Office may not meet the criteria for Mandatory Relief, they may still be eligible to apply for Discretionary Relief.

What is the definition of a Public House?

- C.6 For the purposes of Rural Rate Relief, 'Public House' means any premises as defined in the Licensing Act 2003, which has a premises license authorising sale by retail of alcohol for consumption on the premises. In addition, the premises must be used principally for retail sales of alcohol to members of the public for consumption on the premises, and sales must not be subject to the condition that buyers reside at or consume food on the premises.

What is the definition of a Petrol Filling Station?

- C.7 For the purposes of Rural Rate Relief, 'Petrol Filling Station' means premises where petrol or other automotive fuels are sold retail to the general public for fuelling motor vehicles intended or adapted for use on roads

What is the definition of a Food Shop?

- C.8 For the purpose of Rural Rate Relief, 'Food Shop' means a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and catering – in this context catering means any supply of food for consumption on the premises on which it is supplied and any supply of hot food for consumption off the premises). This definition may also include shops, which sell mainly household foods and which may partly also sell hot take away food or food consumed on the premises. But shops whose main business is a restaurant, tearoom, take-away, or confectionery sales are not food shops and so will not qualify for mandatory relief.

What are the qualifying criteria for Discretionary Relief?

- C.9 The Council may grant up to 50% Discretionary Relief in respect of any property which qualifies for 50% Mandatory Relief and the Council may also grant up to 100% Discretionary Relief to any rural business which does not meet the mandatory provisions. It should be noted that for 2017 onwards Central Government has requested that Council grant 50% discretionary relief to all ratepayers who receive 50% mandatory rural rate relief.

Rural Rate Relief – Mandatory Relief recipients, the Council's Policy for granting discretionary relief.

- C.10 As Central Government has requested and fully funds any additional relief granted to ratepayers who receive mandatory rural rate relief, the Council will automatically grant the additional 50% until such time as primary legislation is changed.



Appendix D

Discretionary Relief - Premises within Rural Settlements



Discretionary Relief – Premises within Rural Settlements

- D.1 In addition to having the ability to grant discretionary relief to those in receipt of mandatory relief, the Local Government and Rating Act 1997 allows discretionary relief of up to 100% to be granted where the rateable value is £16500 or less and:
- a. Property is used for purposes which are of benefit to the local community; and
 - b. It would be reasonable for the billing authority to award relief, having regards to the Council's Council Taxpayers.
- D.2 As with most discretionary relief, part of the cost, is met by Central Government and the balance from local sources.
- D.3 The main criteria for granting discretionary relief in respect of rural rate relief is that premises are used to benefit the local community.

Benefit to the local community

- D.4 Whilst each application for the relief will be considered on its own merits, there are certain factors which weigh heavily in the decision-making process. It is this Council's belief that the spirit of the legislation is to assist businesses and amenities, which contribute significantly to the quality of life of the people who have their main home in the Rural Settlement.
- D.5 To be successful for consideration, a business must show that its existence is a significant benefit to the local community with the majority of local residents directly benefiting from services or facilities provided by that business

Rural Rate Relief – the Council's Policy for granting discretionary relief.

- D.6 The Council will also consider applications for a discretionary rural rate relief from all ratepayers, not entitled to mandatory relief up to a maximum of 100%.
- D.7 In determining the application the following matters will be taken in to consideration:
- The granting of any discretionary relief will be essential in ensuring the viability of any business within the rural settlement;
 - The granting of any discretionary relief is proportionate given the level of any business rates charged compared with the overall turnover of the business;
 - The granting of any discretionary relief will assist the business in continuing to be viable and / or prevent the business from failing;
 - The business is considered by the Council to be essential to the community and that any reduction or withdrawal of the business will have a serious detrimental effect on the rural settlement;



- The granting of any discretionary relief is reasonable having regard to the effect on taxpayers of the Council;

D.8 The Council has currently decided that the following maximum level of award should be considered for premises in rural settlements meeting the criteria but **not** receiving mandatory relief:

Organisation	Mandatory Relief	Maximum level of Discretionary Relief Considered
Public House with essential secondary use unique to local community (outside mandatory RV threshold, but within discretionary RV threshold)	No	70%
Public Houses (outside mandatory RV threshold, but within discretionary RV threshold) that are deemed essential to the local community that cannot be sustained without relief	No	50%
General Stores (outside mandatory RV threshold, but within discretionary RV threshold) that are deemed essential to the local community that cannot be sustained without relief	No	50%

Appendix E

Discretionary Relief - Localism Act 2011

Discretionary Relief – Localism Act 2011

General explanation

- E.1 Section 69 of the Localism Act 2011 amended Section 47 of the Local Government Finance Act 1988. These provisions allow all Councils to grant discretionary relief in **any** circumstances where it feels fit having regards to the effect on the Council Tax payers of its area.
- E.2 The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Tax payers.

Discretionary Relief – Localism – the Council’s Policy

- E.3 Applications will be considered from any ratepayer who wishes to apply. However, where a ratepayer is suffering hardship or severe difficulties in paying their rates liability then relief can be granted under the existing provisions as laid down by Section 49 of the Local Government Finance Act 1988. There will be no requirement to grant relief in such cases under the Council’s discretionary relief policy.
- E.4 Any ratepayer applying for discretionary rate relief under these provisions and who does not meet the criteria for existing relief (charities, non-profit making organisations etc.) must meet **all** of the following criteria and the amount of relief granted will be dependant on the following key factors:
- a. The ratepayer **must not** be entitled to mandatory rate relief (Charity or Rural Rate Relief);
 - b. The ratepayer **must not** be entitled to Central Government funded reliefs;
 - c. The ratepayer **must not** be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
 - d. The ratepayer **must** occupy the premises (no discretionary rate relief will be granted for unoccupied premises);
 - e. The premises and organisation **must** be of *significant* benefit to residents of the Council’s area;
 - f. The premises and organisation **must** relieve the Council of providing similar facilities;
 - g. The ratepayer **must**;
 - a. Provide facilities to certain priority groups such as elderly, disabled, minority groups, disadvantaged groups; **or**
 - b. Provide *significant* employment or employment opportunities to residents of the Council; **or**
 - c. Provide the residents of the area with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation;
 - h. The ratepayer **must** demonstrate that assistance (provided by the discretionary rate relief) will be for a *short time only* **and** that any business / operation is financially viable in the medium and long term; **and**
 - i. The ratepayer **must** show that the activities of the organisation are consistent with the Council’s core values and priorities.

- E.5 Where a ratepayer can demonstrate that **all** of the above criteria are met, relief will be considered for initially a short period.

- E.6 A formal application from the ratepayer will be required in each case and any relief will be granted in line with State Aid requirements as specified within section 6 of this policy.

Appendix F

Local Newspaper Relief

General Explanation

- F.1 This is a temporary relief for 2017-18 and 2018-19 and the Government is not changing the legislation around the reliefs available to these properties. Central Government will reimburse local authorities that use their discretionary relief powers (under section 47(3)) of the Local Government Finance Act 1988 to grant relief in line with the eligibility criteria set out in this guidance.
- F.2 The Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.

Eligibility criteria

- F.3 The scheme will provide a £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

- F.4 The relief is to be specifically for local newspapers and by that, the Council means what would be considered a "traditional local newspaper." The relief will not be available to magazines.

Office Space

- F.5 The hereditament **must** be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

Amount of Relief

- F.6 The amount of relief is limited to a maximum of one discount per newspaper title (e.g. per newspaper name) **AND** per hereditament. As with all discretionary rate relief, any grant will be subject to State Aid limits as defined within section 6 of this policy.

Local Newspaper Relief - the Council's policy for granting discretionary relief.

- F.7 The Council has decided to grant relief strictly in accordance with Central Government guidelines.

Appendix G

Supporting Small Businesses Relief

General Explanation

- G.1 Central Government has increased the thresholds for Small Business Rate Relief from 1 April 2017 to £12,000 for the 100% relief and £15,000 for the tapered relief. They have also allowed rural rate relief to be granted up to 100% using S47 of the Local Government Finance Act 1988 as a top up to the mandatory level of 50%, albeit that the rateable value limits have not been changes in respect of rural hereditaments (see section D of this policy). Unfortunately, despite these changes, some small businesses and businesses in rural areas may lose their entitlement to the relief due to increases in Rateable Value through the revaluation on 1st April 2017.
- G.2 The transitional relief scheme (provided under the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265) does not provide support in respect of changes in reliefs. Therefore, those ratepayers who have lost some or all of their small business or rural rate relief may face large percentage increases in bills from 1 April 2017.
- G.3 In view of this, Central Government announced that a new scheme of relief would be made available to those ratepayers facing large increases as a result of the loss of small business or rural rate relief due to the revaluation. All authorities are encouraged to grant the relief in accordance with the guidelines laid down by Central Government and if granted strictly in accordance with guidance, the Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.
- G.4 The relief is to be known as the 'Supporting Small Businesses Scheme'

Who is eligible for the relief and how much relief will be available?

- G.5 The Supporting Small Businesses relief will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their small business or rural rate relief and, as a result, are facing large increases in their bills.
- G.6 To support these ratepayers, the Supporting Small Businesses relief will ensure that the increase per year in the bills of these ratepayers is limited **to the greater of:**
- a. a percentage increase per annum. of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. (Unlike the transitional relief scheme under the Chargeable Amount regulations), for the first year of the scheme the percentage increase is taken against the bill for 31 March 2017 after small business rate relief or rural rate relief; **or**
 - b. a cash value of £600 per year (£50 per month).
- G.7 This cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought into paying something.



- G.8 In the first year of the scheme, this means all ratepayers losing some or all of their small business rate relief or rural rate relief will see the increase in their bill capped at £600. The cash minimum increase is £600 per year thereafter. This means that ratepayers who in 2016/17 paid nothing under small business rate relief and are losing all of their entitlement to relief (i.e. moving from £6,000 rateable value or less to more than £15,000) would under this scheme be paying £3,000 in year 5.
- G.9 The Government has also decided that those on the Supporting Small Businesses relief scheme whose 2017 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for the Supporting Small Businesses relief scheme.
- G.10 Ratepayers will remain in the Supporting Small Businesses relief scheme for either 5 years or until they reach the bill they would have paid without the scheme (this would be the charge payable as their true rates payable or the charge calculated under the Non-Domestic Rating (Chargeable Amounts)(England) Regulations 2016).
- G.11 A change of ratepayer will not affect eligibility for the Supporting Small Businesses relief scheme **but** eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.
- G.12 The rules for state aid (as detailed in section 6 of this policy) shall apply when considering Supporting Small Businesses Relief.

Recalculation of relief

- G.13 The amount of relief awarded under the Supporting Small Businesses relief scheme will be recalculated in the event of a change of circumstances including the following:
- This could include, for example, a backdated change to the rateable value or the hereditament; or
 - The awarding of another relief.
- G.14 The Council will, in effect, calculate the award on a daily basis taking into account the above, and the relief will be re-calculated if the rateable value changes.

Other Reliefs

- G.15 Hereditaments eligible for charity or Community Amateur Sports Club relief or hereditaments which are unoccupied are not eligible for Supporting Small Businesses Relief. Likewise, the same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate will not further reduce the bill found under the Supporting Small Business scheme.
- G.16 In accordance with Central Government guidelines, all other discretionary reliefs, will be considered **after** the application of Supporting Small Businesses relief.

Supporting Small Businesses Relief - the Council's policy for granting discretionary relief.

G.17 The Council has decided to grant relief strictly in accordance with Central Government guidelines



Appendix H

Public House Relief

General Explanation

- H.1 This is a temporary relief for 2017-18 and the Government is not changing the legislation around the reliefs available to premises. Central Government will reimburse local authorities that use their discretionary relief powers (under section 47(3)) of the Local Government Finance Act 1988) to grant £1000 relief in line with the eligibility criteria set out in guidance to be produced by Central Government
- H.2 At the time of writing, the Council is awaiting Central Government guidelines however it has been established that any amount granted will be reimbursed by a section 31 grant.

Eligibility criteria

- H.3 The Council's understanding is that policy will provide a relief of £1,000 relief for one year only (1st April 2017 to 31st March 2018) for all eligible public houses who have a rateable value of less than £100,000 on 1st April 2017.
- H.4 The definition of a 'Public House' means any premises as defined in the Licensing Act 2003, which has a premises license authorising sale by retail of alcohol for consumption on the premises. In addition, the premises **must** be used principally for retail sales of alcohol to members of the public for consumption on the premises, and sales must not be subject to the condition that buyers reside at or consume food on the premises.
- H.5 It will be for the Council to decide whether any premises falls within the definition give in the above paragraph. No relief shall be given where the premises are unoccupied.

Other Reliefs

- H.4 Pubic House relief will be granted after applying any other mandatory reliefs and reductions

Public House Relief - the Council's policy for granting discretionary relief.

- H.5 The Council has decided to grant relief strictly in accordance with Central Government guidelines.

Appendix I

Discretionary Business Rate Relief Scheme

General Explanation

- I.1 In March 2017, Central Government announced that it would make available a discretionary fund of £300 million over four years from 2017-18 to support those businesses that face the steepest increases in their business rates bills as a result of the revaluation. Government determined that Councils would be best placed to determine how this fund should be targeted and administered to support those businesses and locations within their area that are in the greatest need.
- I.2 Every authority within England is to be provided with a share of a £300 million fund to support their local businesses. This is to be administered through billing authorities' discretionary relief powers under section 47 of the Local Government Act 1988.
- I.3 Government also believes that local authorities are best placed to judge the particular circumstances of local ratepayers and direct the funding where it is most needed to support local economies.
- I.4 The funding is not provided equally over the four-year period but in the following approximate proportions:
- Year 1 (2017/18) 58%
- Year 2 (2018/19) 28%
- Year 3 (2019/20) 12%
- Year 4 (2020/21) 2%
- I.5 Councils will be compensated for any relief granted under section 31 of the Local Government Act 2003. The Government is unclear at this stage as to whether any underspend can be 'vired' from one year to the next although their initial guidance is that any underspend will be returned to Treasury¹².
- I.6 A key criteria of reimbursement will be that all Billing Authorities will consult with major precepting authorities when formulating their schemes.
- I.7 The financial effects to the Council of the Discretionary Business Rates Relief Scheme are shown in the following table

Amount of discretionary fund awarded (£000s) - Ryedale District Council			
2017-18	2018-19	2019-20	2020-21
233	113	47	7

¹² DCLG Letter 27th April 2017 - Discretionary Rates Relief Scheme - Payment of Section 31 grant to reimburse cost of relief

Consultation

- I.8 The Council has consulted with the major preceptors in relation to this scheme and has taken their comments into account when determining the eligibility criteria. This is an essential part of the Discretionary Business Rates Relief Scheme and is in line with the grant determination issued by the Department of Communities and Local Government (DCLG) No.31/3071.
- I.9 The grant determination states that a condition of the fund is that consultation is undertaken with 'relevant authorities'. Relevant authorities for the purposes of this scheme means:
- a. Any major precepting authority; and
 - b. Any combined authority.
- I.10 In the case of Ryedale District Council only the major precepting authorities have been consulted namely:
- a. North Yorkshire County Council;
 - b. The Police and Crime Commissioner for North Yorkshire; and
 - c. North Yorkshire Fire and Rescue Service.

State Aid

- I.11 The rules relating to State Aid (as defined within section 6 of this policy) apply. The Council will ensure full compliance in this area to ensure that relief can be given to the most deserving ratepayers.

Decisions by the Council

- I.12 Decisions by the Council are made directly in line with the Scheme of Delegation as outlined within section 7 of this policy. Any decision to award relief under this scheme will follow the core principles of the Council's discretionary relief policy as defined by section 3.8.
- I.13 It should be noted that whilst the funding from Central Government for Discretionary Business Rate Relief Scheme is limited, the decision of the Council whether to award any relief under this scheme **will not take account** of the level of any funding.

Discretionary Business Rate Relief Scheme- the Council's policy for granting discretionary relief.

Applications for relief under this scheme

- I.14 The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application.



- I.15 The Council has decided that relief under the scheme will be awarded using the following criteria:
- a. The scheme is designed to assist ratepayers who have suffered significant increases in rate liability due to the revaluation and the subsequent increase to their Rateable Value;
 - b. Relief will **not** be awarded where mandatory relief is granted;
 - c. In assessing any potential entitlement to an award under this scheme, the Council will compare the following:
 - i. The rate liability of the ratepayer at 31st March 2017 after any reliefs and reductions **(A)**; and
 - ii. The rate liability of the ratepayer at 1st April 2017 taking into account any transitional relief or discretionary relief within this policy **(B)**;
 - d. Relief will be awarded where the calculation **A - B** in the above paragraph would result in an increase above a level determined in paragraph I.17 below;
 - e. Relief will only be given to premises which are liable for occupied rates. No relief within this scheme will be granted for unoccupied premises;
 - f. Relief will only be granted to ratepayers who were in occupation at 31st March 2017 and in occupation on 1st April 2017 and for each day subsequently.
 - g. Ratepayers taking up occupation after the 1st April 2017 will **not** be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation;
 - h. Relief will be targeted to local businesses and not those business that are national or multi-national in nature. Local businesses are, for the purposes of this scheme, those which have premises wholly in the Councils area;
 - i. Relief may be awarded for more than one premises as long as **all** other criteria are met;
 - j. Relief will **not** be awarded where:
 - i. mandatory relief is awarded; or
 - ii. where the ratepayer has applied for a reduction under S44a of the Local Government Finance Act 1988
 - k. Relief will **not** be awarded for hereditaments who are wholly or mainly used for:
 - i. Accountants and Accountancy firms including Financial Advisors;
 - ii. Banks and Building Societies;
 - iii. Betting and gambling establishments;
 - iv. Cash Machines and ATMs;
 - v. Charity Shops (whether Mandatory relief is given or not);
 - vi. Doctors and GP surgeries;
 - vii. Foreign Exchange Bureaus;
 - viii. Insurance Agents;
 - ix. Pawn Brokers, Cheque encashment and Pay Day lenders;
 - x. Solicitors and Law Firms / Agencies;
 - xi. Supermarkets and Discount stores; and
 - xii. Telecommunications hereditaments including cable and networking.

Applications for relief under this scheme

- I.16 The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application

Limitation of increases and the calculation of awards

- I.17 The Council has decided that the following awards will be granted;

2017/18

- i. Where the Rateable Value of the hereditament at 1st April 2017 is £20,000 but less than £100,000 relief will be granted to limit the increase calculated in paragraph I.15c to a maximum of **8%**. If the increase is 8% or less no relief will be awarded;
- ii. Where the Rateable Value of the hereditament at 1st April 2017 is £100,000 but less than £200,000 relief will be granted to limit the increase calculated in paragraph I.15c to a maximum of **15%**. If the increase is 15% or less no relief will be awarded
- iii. Where the Rateable Value of the hereditament at 1st April 2017 is less than £20,000 the amount of relief to be awarded will be decided by the Council on a case by case basis.

(For the avoidance of doubt, for the 2017/18 financial year, where the conditions are satisfied, hereditaments with a 1st April 2017 of £20,000 but less than £100,000 will have any increase limited to 8%;

Hereditaments with a Rateable Value £100,000 but less than £200,000 will have any increase limited to 15%; and

Hereditaments with a Rateable Value of less than £20,000 that face an increase will have any award determined by the Council on a case by case basis)

2018/19

For the 2018/19 financial year, relief will be granted as follows:

- i. Where the Rateable Value of the hereditament at 1st April 2017 is £20,000 but less than £100,000, the relief awarded in 2017/18 x 50%;
- ii. Where the Rateable Value of the hereditament at 1st April 2017 is £100,000 but less than £200,000, the relief awarded in 2017/18 x 50%;
- iii. Where the Rateable Value of the hereditament at 1st April 2017 is less than £20,000 the amount of relief to be awarded will be decided by the Council on a case by case basis.

(For the avoidance of doubt, for the 2018/19 financial year, where the conditions are satisfied, hereditaments with a 1st April 2017 of £20,000 but less than £100,000 will have relief granted at half the 2017/18 level;



Hereditaments with a Rateable Value £100,000 but less than £200,000 will have relief granted at half the 2017/18 level; and

Hereditaments with a Rateable Value of less than £20,000 that face an increase will have any award determined by the Council on a case by case basis)

2019/20

For the 2019/20 financial year, relief will be granted as follows:

- i. Where the Rateable Value of the hereditament at 1st April 2017 is £20,000 but less than £100,000, the relief awarded in 2018/19 x 50%;
- ii. Where the Rateable Value of the hereditament at 1st April 2017 is £100,000 but less than £200,000, the relief awarded in 2018/19 x 50%;
- iii. Where the Rateable Value of the hereditament at 1st April 2017 is less than £20,000 the amount of relief to be awarded will be decided by the Council on a case by case basis;

(For the avoidance of doubt, for the 2019/20 financial year, where the conditions are satisfied, hereditaments with a 1st April 2017 of £20,000 but less than £100,000 will have relief granted at half the 2018/19 level;

Hereditaments with a Rateable Value £100,000 but less than £200,000 will have relief granted at half the 2018/19 level; and

Hereditaments with a Rateable Value of less than £20,000 that face an increase will have any award determined by the Council on a case by case basis)

2020/21

For the 2020/21 financial year, relief will be granted as follows:

- i. Where the Rateable Value of the hereditament at 1st April 2017 is £20,000 but less than £100,000, the relief awarded in 2019/20 x 10%;
- ii. Where the Rateable Value of the hereditament at 1st April 2017 is £100,000 but less than £200,000, the relief awarded in 2019/20 x 10%;
- iii. Where the Rateable Value of the hereditament at 1st April 2017 is less than £20,000 the amount of relief to be awarded will be decided by the Council on a case by case basis;

(For the avoidance of doubt, for the 2020/21 financial year, where the conditions are satisfied, hereditaments with a 1st April 2017 of £20,000 but less than £100,000 will have relief granted at 1/10th of the 2019/20 level

Hereditaments with a Rateable Value £100,000 but less than £200,000 will have relief granted at 1/10th of the 2019/20 level; and

Hereditaments with a Rateable Value of less than £20,000 that face an increase will have any award determined by the Council on a case by case basis)

Variation and amendment of relief under the scheme

- I.18 As with all reliefs, the amount of relief awarded under the Discretionary Businesses Rates relief scheme will be recalculated in the event of a change of circumstances. This will include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year. The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (S.I. 1989/1059) requires the Council to provide ratepayers with at least one year's

notice in writing before any decision to revoke or vary a decision so as to increase the amount the ratepayer has to pay takes effect. Such a revocation or variation of a decision can only take effect at the end of a financial year. But within these regulations, the Council may still make decisions which are conditional upon eligibility criteria or rules for calculating relief which allow the amount of relief to be amended within the year to reflect changing circumstances.

Appendix J

Section 49 - Hardship Relief



Section 49 - Hardship Relief

General explanation

- J.1 The Council is able to exercise its discretion under Section 49 of the Local Government Finance Act 1988 to provide either partial or full relief for non-domestic rate payments in cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers in general.

Section 49 Hardship Relief - the Council's Policy

- J.2 The Council will consider applications for hardship relief from individuals and organisations based on their own merits on a case-by-case basis. The Senior Revenues Officer will consider applications.
- J.3 In making decisions on whether to award the relief the Council takes into account the following criteria (not listed in any priority):
- Any reduction or remission of rates on the grounds of hardship should be the exception rather than the rule;
 - Any reduction of the rates must be shown to be significant to the future viability of the business;
 - The business must continue to trade;
 - Cash flow forecasts for a minimum of the next twelve months must be provided together with a comprehensive Business Plan incorporating a brief history of the business;
 - The test of "hardship" is not strictly confined to financial hardship and that this, in itself, is not a deciding factor;
 - The loss of the business would reduce amenities of an area if it is the sole provider of a service in the area;
 - Details of any state aid, grants or subsidies either from central or local government over the previous three years.
 - The loss of the business would worsen the employment prospects in the area;
 - The interests of the Council Tax payers of the area would be best served by awarding the relief.
 - The business must demonstrate how it is beneficial to the local community and why it is currently suffering financial hardship;
 - The business provides employment to local residents in an area where employment opportunities are limited;
 - Independent advice given by banks or financial advisors should be sought to demonstrate the future viability of the business;
 - Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation; and
 - The ratepayer will provide additional information as deemed necessary by the Council to be essential in order for a fair evaluation of the application;

Appendix K

Application Forms for Reliefs and Reductions

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