

Lewes District Council's Policy for Discretionary Non-domestic Rate Relief

Overall objectives of the Policy

This Policy is intended to:

- (i)** help the Council deliver its priorities and core statutory services
- (ii)** help key partners deliver their priorities should they provide funding to award discretionary rate relief
- (iii)** be equitable and balance the wider interests of the community with the resources made available from the Council Tax
- (iv)** be clear to all of those involved - the organisations applying for relief, Councillors and officers, council taxpayers and any other interested parties
- (v)** be based as far as possible on objective criteria rather than subjective judgements about an organisation's suitability for relief
- (vi)** be simple to administer given the often minor amounts involved: organisations should not need to go through a complex process to apply for relief, and officers and councillors should not need to spend a substantial amount of time assessing applications
- (vii)** offer stability to those organisations receiving relief – organisations should be able to expect that their relief will continue for the medium-term if their circumstances do not change.

The Policy

- 1.** The Council will not grant discretionary rate relief in respect of premises occupied by • education establishments (schools, colleges, universities, etc) • housing associations
- 2.** The Council will not grant discretionary rate relief in respect of premises occupied by animal welfare organisations
- 3.** The Council will limit its rate relief to mandatory rate relief where appropriate in respect of premises used as 'Charity Shops'
- 4.** The Council will only award discretionary rate relief to organisations of which the majority of members, etc. live within the Lewes District Council area
- 5.** The residency condition (item 4 above) will be waived in the case of an organisation located close to the boundary of the District
- 6.** The Council will award 20% 'top-up' discretionary rate relief to its key partners which are registered charities
- 7.** The Council will award 20% 'top-up' discretionary rate relief in respect of village halls and community centres which are operated as registered charities
- 8.** The Council will only award 20% 'top-up' relief to those charities which are activity based

- 9.** The Council will only award 20% 'top-up' discretionary rate relief in those cases where the value of the relief is significant in terms of the overall financial resources available to the organisation
- 10.** The Council will not award discretionary rate relief to sports clubs where they are able to achieve CASC status with assistance from the Inland Revenue
- 11.** The Council will not award 20% top-up discretionary rate relief to sports clubs, unless it is essential to their continued operation
- 12.** The Council will not award discretionary relief to those organisations which should be able to register as charities and where they have the capacity to do so.
- 13.** The Council will only award discretionary relief to non-profit making organisations which enable membership and participation from all sectors of the community
- 14.** The Council will refuse to award discretionary relief to an organisation which operates a bar other than where it is ancillary to the organisation's main activities
- 15.** The Council will only award 50% discretionary rate relief in those cases where the value of the relief is significant in terms of the overall financial resources available to the organisation

Applying for Relief

- 1.** An organisation wishing to be considered for discretionary rate relief will need to complete an application form. The information provided in support of an application will be available to the public.
- 2.** If an application is successful, discretionary rate relief will be awarded for a three year period, provided there is no significant change to the status of the organisation within that period. An organisation will be required to notify the Council immediately of any change to its status, and the Council will select a number of organisations at random each year for detailed checking.

This Policy was approved by the Council's Cabinet in October 2005