

Council Tax and Business Rates Discretionary Discount Policy



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Document Control

Document owner:	Marie McRoberts
Document number:	1.4
Document category:	Original copy held within the Revenues and Benefits Service
Document location:	Council Website
Issued by:	Louise Jones / Graeme Ruse
Last edited:	2 November 2015

Record of Amendments:

Date	Version	Amended by	Description of changes
10/03/2014	1.1	Graeme Ruse	Business Rates Reliefs added - Retail Relief pages 19 to 22, New Build Relief page 23 to 24, Temporary Reoccupation Relief page 25 to 26.
01/10/2014	1.2	Andrew Turpin	Rural Rate Relief pages 27 to 28
19/12/2014	1.3	Andrew Turpin	Retail Relief page 19
02/11/2015	1.4	Graeme Ruse	Temporary Part Occupation Rlf.

Approved By:

Name	Title	Signature	Date
Marie McRoberts	Head of Shared Revenues and Benefits Service		26/01/2016

Council Tax and Business Rates Discretionary Discount Policy

1. Introduction

Section 13A of the Local Government Finance Act 1992 (as amended) and sections 47, 48 and 49 of the Local Government Finance Act 1988 (as amended) empowers a billing authority to reduce the amount of tax payable.

Fylde Borough Council has adopted a local Council Tax Reduction Scheme, to take effect from 1st April 2013, which replaces Council Tax Benefit. However it is likely that other circumstances will arise where the Council could consider a further discretionary reduction in respect of Council Tax and Business Rates in exceptional circumstances.

Funding for such reductions must be provided by the Council. This policy sets out how the Council will use these powers and the criteria that must be satisfied.

The Council is committed to ensuring that the local taxpayers are aware of the policy as set out in this document.

Aims of the Discretionary Discount Policy

- Provide a mechanism for the Council to support members of the community to enable them to meet the financial burden of local taxation
- Helping residents in receipt of Council Tax Reduction who are unable to increase their income
- Alleviating poverty
- Helping those who are trying to help themselves
- Supporting people who are starting work
- Supporting the most vulnerable in the local community
- Helping customers through difficult personal events
- Assisting customers in accordance with the Council's Child Poverty Strategy

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2. Policy Objectives and Action Plan

Objective 1: To ensure that assistance is available and accessible to members of the community most in need

- Issue regular bulletins to staff reminding them of the policy and qualifying criteria
- Regular refresher training for assessment staff to promote proactive identification of potential cases
- Provide effective overview training to non-benefits staff on the policy and qualifying criteria to promote take-up and awareness in appropriate circumstances.
- Promote access to the scheme through:
 - Leaflets and posters in areas accessed by customers.
 - Continued development of the Fylde Borough Council website to ensure that up to date information is provided and that relevant forms and information can be downloaded.
- Ensure third sector advice agencies are aware of the policy and qualifying criteria.
- Promoting awareness to Members
- Identifying target client groups who will be unlikely to be able increase their income. This may include :
 - Council Tax Reduction recipients in receipt of Employment Support Allowance (Support Component) and Long Term Incapacity Benefit
 - Council Tax Reduction recipients, in receipt of Carer's Premium, who are full time carer's
 - Council Tax Reduction recipients with disabled children
 - Council Tax Reduction recipients with children under 5
 - Council Tax Reduction recipients who are starting employment
 - Council Tax Reduction recipients who do not have English as a first language
 - Council Tax Reduction recipients with learning difficulties

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- Identify target groups from records held by other Council Services:
 - Social and Private Sector Housing Tenants with significant arrears who may qualify for a Discretionary Housing Payment (DHP).
 - Council Tax payers who have been issued with a summons.
 - Customers who are eligible for but have not claimed a disabled parking badge.
 - People requiring assistance following an emergency
- Providing a facility to visit customers to assist them in making an application and provide supporting documents.
- Working closely with existing and new service partners and stakeholders to promote awareness of the policy.

Objective 2: To ensure discretionary discounts are only considered when no other means of assistance is available.

- Ensure assessments of applications for local Council Tax Reduction incorporate a benefits maximization check.
- Ensure the applicant does not have income or capital which should be used to meet the liability.
- Signpost customers who do not meet the criteria to appropriate alternative advice services
- Conduct a regular review of the policy and outcomes of applications in order to review qualifying criteria and improve targeting procedures and processes.
- Provide guidance for decision makers (Senior Benefits Assistant, Senior Benefits Specialist or Team Manager) which is regularly reviewed and updated.
- Implement a quality monitoring regime to ensure decisions are independent, fair and consistent.
- Ensure publicity is available to encourage customers to claim other benefits they are entitled to and where to access debt advice and money management tools.

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- Ensure other sums owed to the Council (e.g. sundry debts, Housing Benefit overpayments) are reviewed and reduced repayments agreed where appropriate.
- Ensure a Discretionary Housing Payment for Housing Benefit is awarded if appropriate
- Ensure recovery action is delayed where appropriate
- Awards will be tailored to match need. The period and amount of an award will be determined based upon the circumstances in each case.
- Awards will only be made for a period relating to the financial year in which the application is made.
- Awards may be reviewed at any time and may be revised, reduced or withdrawn if it is found that the circumstances of the applicant have changed and the award is no longer appropriate.

Objective 3: To monitor and evaluate the administration of the policy to ensure that the service reflects the needs of the community

- Monitoring of fund spending:
 - Monthly reporting of expenditure to be provided to Divisional Management Team meetings.
 - Quarterly reporting to the Chief Financial Officer.
 - Analysis of applications received and outcomes in order to review policy, methodology and improve targeting.
- Conduct a regular review of income and expenditure forms, policy, criteria and guidance for decision makers.
- Review the outcome of requests for reconsideration to improve guidance and methodology.

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- Conduct an annual review and analysis of applications received to identify and learn from:
 - Reasons for the award
 - Reasons for the refusal of an award
 - Origin of the application
- Invite and action feedback on processes and procedures from partners and stakeholders.

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3. Discretionary Discount - Customers in receipt of local Council Tax Reduction (Hardship Fund)

Fylde Borough Council adopted a local Council Tax Reduction Scheme which is effective from 1st April 2013. During the development of the scheme the Councils' Equality Analysis identified that certain groups affected by the reduction in support would be unlikely to be able to increase their income. The Discretionary Discount Policy will prioritise these customers.

For an award of this type of discretionary discount to be considered, the applicant must be:

- In receipt of Council Tax Reduction; and
- Have a shortfall between the level of Council Tax Reduction and their council tax liability; and
- In the opinion of the Council, be in need of further assistance with Council Tax in accordance with the qualifying criteria.

Requests for further reductions in Council Tax liability will be required in writing from the customer, their advocate / appointee or a recognised third party acting on their behalf.

Each case will be considered on 'its merits' however all of the following criteria should be met:

- There must be evidence of hardship or personal circumstance that justifies a further reduction in Council Tax liability.
- The Council must be satisfied that the customer has taken reasonable steps to resolve their situation prior to application.
- The customer does not have access to other assets that could be realised and used to pay the Council Tax.
- All other eligible discounts/reliefs have been awarded to the customer.

Responsible officer

The responsibility for making discretionary discount decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Council Tax and Business Rates Discretionary Discount

Decision making process

Stage 1: The initial request will be dealt with by a decision maker (Senior Benefits Assistant, Senior Benefit Specialist or Team Manager) who will consider the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council.

Stage 2: A Senior Benefits Manager will authorise the decision.

Notification of decision

The Council will notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.

Review of decision/re-determination requests

The Council will accept an applicant's written request for a redetermination of its decision. The process will be as follows:

Stage 1: The original decision and any additional information provided will be reviewed by a different decision maker who will recommend either to confirm or amend the original decision.

Stage 2: The Assistant Treasurer (Head of Shared Revenues and Benefits Service) will consider the application for review and the recommendation and determine whether to award a discretionary discount.

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination.

A discretionary reduction made under section 13A (1)(a) or (c) of the Local Government Finance Act (LGFA) 1992 can be the subject of an appeal to the Valuation Tribunal under section 16 of the LGFA 1992.

Council Tax and Business Rates Discretionary Discount

4. Discretionary Discounts – Customers not in receipt of local Council Tax Reduction

Requests for reductions in Council tax liability will be required in writing from the customer, their advocate / appointee or a recognised third party acting on their behalf

Each case will be considered on 'its merits' however all of the following criteria should be met:

- There must be evidence of hardship or personal circumstance that justifies a reduction in Council Tax Liability.
- The Council must be satisfied that the customer has taken reasonable steps to resolve their situation prior to application.
- The customer does not have access to other assets that could be realised and used to pay the Council Tax.
- The customer is not entitled to an award under the local Council Tax Reduction Scheme.
- All other eligible discounts/reliefs have been awarded to the customer.

Responsible officer

The responsibility for making discretionary decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

The Decision Maker (Revenues Team Manager) will liaise with the applicant in each case to request sufficient information in order that a decision can be made.

Decision making process

Stage 1: The initial request will be dealt with by a decision maker (Revenues Team Manager) who will consider the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council. The decision maker (Revenues Team Manager) will liaise with the applicant in each case to request sufficient information in order that a decision can be made.

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Stage 2: A Senior Revenues Manager will authorise the decision.

Notification of decision

The Council will notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.

Review of decision/re-determination requests

Council will accept an applicant's written request for a redetermination of its decision.

Stage 1: The original decision and any additional information provided will be reviewed by a different decision maker who will recommend either to confirm or amend the original decision.

Stage 2: The Assistant Treasurer (Head of Shared Revenues and Benefits Service) will consider the application for review and the recommendation and determine whether to award a discretionary discount.

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination.

A discretionary reduction made under section 13A(1)(a) or (c) of the Local Government Finance Act (LGFA)1992 can be the subject of an appeal to the Valuation Tribunal under section 16 of the LGFA 1992.

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5. Discretionary Discounts – Rate Relief Policy relating to Organisations established for Charitable, Sporting and Community Purposes.

Each case will be considered on its merits however all of the following criteria should be met:

- Requests for reductions in Business Rates will be required in writing from the ratepayer or a recognised third party acting on their behalf.
- It must be in the interest of Council Tax payers for the local authority to grant a reduction.
- All other eligible discounts/reliefs have been awarded to the ratepayer.

In addition to the above, the Council has determined the following guidelines for the granting of discretionary rate relief.

- a) The organisation is small in stature in that it occupies a hereditament with a Rateable Value of less than £13,000 in the National Non-Domestic Rating List effective from 1 April 2010.

(The premise is that larger organizations are generally well established and can, to a certain extent, exist without any external aid at all).

And

- b) The organisation is not part of a charging or precepting authority.

And

- c) The organisation has been specifically set up for the benefit of the young, the aged, the disabled or for ethnic minorities.

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Sports organisations that allow or promote junior or senior citizen membership would not necessarily fall under the jurisdiction of this rule. The organisation must have been created or is in being for the sole or main purpose of aiding any one of these sections of the community.

Or

- d) The property is for the general use of the local community without any membership and/or subscription requirements and has no specific use except for the general benefit of the community

Or

- e) The property is used for the housing of vehicles used only for offshore emergency purposes

Or

- f) The aims of the organisation are to educate volunteers in emergency training for the benefit of the local community.

Discretionary Relief of the remaining balance (taking into account 80% mandatory relief granted to all charitable bodies) may be granted to any non-profit making organisations that meet the above criteria.

The above is intended only as a guide when considering applications for discretionary rate relief. All applications will be considered on their merits and it might be found that it is only right and proper to approve applications which do not conform exactly to the above.

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- g) The Council will continue with its current policy regarding granting discretionary rate relief, each application be considered on its merits and favourable consideration be given to applications from qualifying organisations in instances when the non-granting of relief could seriously jeopardize the financial viability of the organisation.
- h) One factor to be taken into account in determining discretionary rate relief shall be the training or coaching provided by sports clubs for the youth of the Borough.

In addition, Organisations with charitable status and not being Limited Companies, and set up for recreational purposes:

- Whose membership is open to all sections of the community.
- Do not restrict membership on the grounds of ability or the availability of their facilities,
- Whose membership levels are not set at such a rate to preclude membership by all sections of the community,
- Who provide outside sporting activities,
- Who actively encourage participation by young people,
- Make their facilities available to people other than members eg. to schools or casual public sessions,
- Whose main aim is sporting rather than social,
- Whose members are mainly from Fylde Borough.

May be given discretionary relief of 100% based on the Rateable Value of the outside playing area and changing areas only.

- i) Retail premises operated by a registered charity which have been granted mandatory rate relief may, in exceptional circumstances, receive a further discretionary award. The Council will consider the merits of each case but such an award is likely to be the exception rather than the rule.

Responsible officer

The responsibility for making discretionary decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Council Tax and Business Rates Discretionary Discount

Decision making process

Stage 1: The decision making process will involve the Principal Income and Recovery Manager making a recommendation to the Revenues and Benefits Service Manager, considering the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council. The Revenues and Benefits Service Manager will liaise with the applicant in each case to request sufficient information in order that a decision can be made.

Stage 2: The Chief Financial Officer will consider the application and the recommendation of the Revenues and Benefits Service Manager and determine whether to award a discretionary discount.

Notification of decision

The Council will notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.

Review of decision/re-determination requests

The Council will accept an applicant's written request for a redetermination of its decision. The process will be as follows:

Stage 1: The original decision and any additional information provided will be reviewed by a different decision maker who will recommend either to confirm or amend the original decision.

Stage 2: The Chief Financial Officer will consider the application for review and the recommendation and determine whether to award a discretionary discount.

Council Tax and Business Rates Discretionary Discount

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination.

Following the redetermination of a request for discretionary discount, there is no further right of appeal.

Council Tax and Business Rates Discretionary Discount

6. Other Discretionary Discounts

It is possible that other exceptional circumstances will arise where the Council could consider a further discretionary reduction in respect of Business Rates.

Each case will be considered on its merits however all of the following criteria should be met:

- Requests for reductions in Business Rates will be required in writing from the ratepayer or a recognised third party acting on their behalf.
- It must be in the interest of Council Tax payers for the local authority to grant a reduction.
- All other eligible discounts/reliefs have been awarded to the ratepayer.

The Chief Financial Officer will consider such applications in line with the Council's Financial Regulations.

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7. Business Rates Retail Relief (Discretionary)

Eligible retail properties description

Relief of up to £1,000 may be provided to occupied retail properties, with a rateable value of £50,000 or less, in the financial year 2014/15. For 2015/16 relief of up to £1,500 may be provided subject to local discretion. **This relief is only available for the 2014/15 and 2015/16 financial years.**

To qualify for the relief the retail property should be wholly or mainly being used as a shop, restaurant, cafe or drinking establishment. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, retail properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

The Council will consider each application for relief based on the particular merits on the request.

Relief will only be allowed where the award complies with European Union State Aid law.

The Council reserves the right to withdraw any award where it becomes evident that the property is not being used for a qualifying purpose.

For the purposes of this relief the Council considers shops, restaurants, cafes and drinking establishments to mean:

Retail properties that are being used for the sale of goods to visiting members of the public:

Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores, supermarkets, etc.)

Charity shops

Opticians

Post offices

Furnishing shops/ display rooms (such as: carpet shops, double glazing)

Car/ caravan show rooms

Second hand car lots

Markets

Petrol stations

Garden centres

Art galleries (where art is for sale/hire)

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Retail properties that are being used for the provision of the following services to visiting members of the public:

Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc.)
Shoe repairs/ key cutting
Travel agents
Ticket offices e.g. for theatre
Dry cleaners
Launderettes
PC/ TV/ domestic appliance repair
Funeral directors
Photo processing
DVD/ video rentals
Tool hire
Car hire

Retail properties that are being used for the sale of food and/ or drink to visiting members of the public:

Restaurants
Takeaways
Sandwich shops
Coffee shops
Pubs
Bars

Ineligible retail properties descriptions

The list below sets out the types of uses that the Council does not consider to be retail use for the purpose of this relief.

(A) Retail properties that are being used for the provision of the following services to visiting members of the public:

Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers)
Other services (e.g. estate agents, letting agents, employment agencies)
Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, tutors)
Post office sorting office

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(B) Retail properties that are not reasonably accessible to visiting members of the public

(C) Retail properties that do not support the Council's wider objectives or could have a detrimental impact on neighbourhoods and communities

Responsible officer

The responsibility for making discretionary relief decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Decision making process

Stage 1: The initial request will be dealt with by a Team Manager who will consider the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council.

Stage 2: The Revenues and Benefits Service Manager/Principal Income and Recovery Manager will authorise the decision.

Notification of decision

The Council will notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.

Review of decision/re-determination requests

The Council will accept an applicant's written request for a redetermination of its decision. The process will be as follows:

Council Tax and Business Rates Discretionary Discount

Stage 1: The original decision and any additional information provided will be reviewed by a different Manager who will recommend either to confirm or amend the original decision.

Stage 2: The Assistant Treasurer (Head of Shared Revenues and Benefits Service) will consider the application for review and the recommendation and determine whether to award discretionary retail relief.

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination.

Following the re-determination of a request for a discretionary award there is no further right of appeal.

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8. Business Rates New Build Empty Property Relief (Discretionary)

All newly built commercial property completed between 1 October 2013 and 30 September 2016 may be exempted from empty property rates for the first 18 months, up to the state aid limits.

Responsible officer

The responsibility for making discretionary relief decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Decision making process

Stage 1: The initial request will be dealt with by a Team Manager who will consider the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council.

Stage 2: The Revenues and Benefits Service Manager/Principal Income and Recovery Manager will authorise the decision.

Notification of decision

The Council will notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.

Review of decision/re-determination requests

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Stage 2: The Assistant Treasurer (Head of Shared Revenues and Benefits Service) will consider the application for review and the recommendation and determine whether to award discretionary retail relief.

Notification of review/re-determination decision

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Following the re-determination of a request for a discretionary award there is no further right of appeal.

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9. Temporary Reoccupation Relief (Discretionary)

New occupants of retail premises which have been unoccupied for in excess of 12 months may be offered a 50% discount from business rates. The discount would be for 18 months. Application for the relief is open to businesses which move into properties between 1 April 2014 and 31 March 2016.

There are no restrictions based on the type, or the size, of the business which takes the property on – i.e. it is not required to be a retail business.

Responsible officer

The responsibility for making discretionary relief decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Decision making process

Stage 1: The initial request will be dealt with by a Team Manager who will consider the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council.

Stage 2: The Revenues and Benefits Service Manager/Principal Income and Recovery Manager will authorise the decision.

Notification of decision

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Review of decision/re-determination requests

The Council will accept an applicant's written request for a redetermination of its decision. The process will be as follows:

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Stage 2: The Assistant Treasurer (Head of Shared Revenues and Benefits Service) will consider the application for review and the recommendation and determine whether to award discretionary retail relief.

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination. Following the re-determination of a request for a discretionary award there is no further right of appeal.

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10. Rural Rate Relief

Relief of up to 100% can be granted to the occupier of a general store, post office, pub or petrol station if it is the only such business in the authority's rural settlement list. Each case will be dealt with on its own set of circumstances and rateable value limits will apply.

Responsible officer

The responsibility for making discretionary decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Decision making process

Stage 1: The decision making process will involve the Principal Income and Recovery Manager making a recommendation to the Revenues and Benefits Service Manager, considering the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council. The Revenues and Benefits Service Manager will liaise with the applicant in each case to request sufficient information in order that a decision can be made.

Stage 2: The Chief Financial Officer will consider the application and the recommendation of the Revenues and Benefits Service Manager and determine whether to award a discretionary discount.

Notification of decision

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Stage 1: The original decision and any additional information provided will be reviewed by a different decision maker who will recommend either to confirm or amend the original decision.

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Stage 2: The Chief Financial Officer will consider the application for review and the recommendation and determine whether to award a discretionary discount.

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination.

Following the redetermination of a request for discretionary discount, there is no further right of appeal.

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11. Temporary Part Occupation Relief

The Ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Under s44A of the Local Government Finance Act 1988, where a property is partly occupied for a short time the Council has discretion to request that the Valuation Office apportion the rateable value of a property between the occupied and unoccupied parts; thereby reducing the amount payable.

Applications must be made in writing and supported by: -

- Detailed maps which outline the whole property and indicate the partly occupied section.
- Details of the planned period of time for the part occupation.
- Details of future intentions.
- Details of the cause for the part occupation.

A site visit will normally be undertaken.

Where necessary the ratepayer may be required to provide additional information to support their application.

Responsible officer

The responsibility for making discretionary relief decisions will rest with the Chief Financial Officer, who will discharge this responsibility by the following process:

Decision making process

Stage 1: The decision making process will involve the Principal Income and Recovery Manager making a recommendation to the Revenues and Benefits Service Manager, considering the application against the criteria set out in this policy, based upon the information provided by the applicant and known to the Council. The Revenues and Benefits Service Manager will liaise with the applicant in each case to request sufficient information in order that a decision can be made.

Stage 2: The Chief Financial Officer will consider the application and the recommendation of the Revenues and Benefits Service Manager and determine whether to award a discretionary discount.

Notification of decision

The Council will notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.

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Review of decision/re-determination requests

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Stage 1: The original decision and any additional information provided will be reviewed by a different decision maker who will recommend either to confirm or amend the original decision.

Stage 2: The Chief Financial Officer will consider the application for review and the recommendation and determine whether to award a discretionary discount.

Notification of review/re-determination decision

The Council will notify an applicant of its decision within 28 days of receiving a request for a re-determination.

Following the redetermination of a request for discretionary discount, there is no further right of appeal.

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Date: Oct 2014

Review Date: Oct 2016

Our Ref: Discretionary Discount Policy

Authorised by: M McRoberts,

Head of Revenues and Benefits

