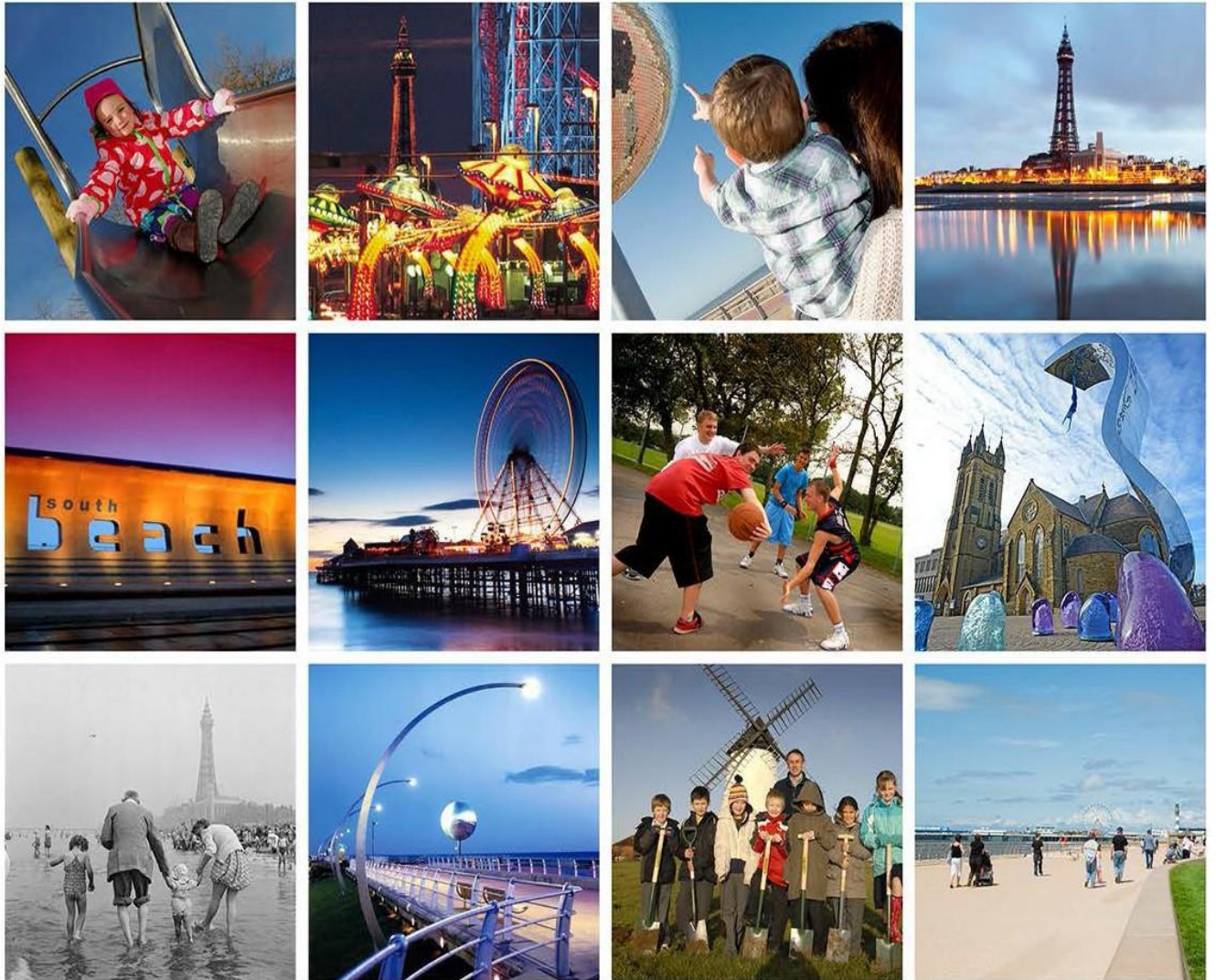


# Council Tax and Business Rates Discretionary Discount Policy 2024/25

## Blackpool Council



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## Document Control

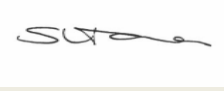
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## Record of Amendments

| Date       | Version | Amended by          | Description of changes  |
|------------|---------|---------------------|---|
| 08/10/2014 | 1.2     | A. Turpin           |   |
| 19/12/2014 | 1.3     | A. Turpin           |   |
| 20/10/2015 | 1.4     | G. Ruse             | Add Part Occupation Relief  |
| 24/10/2016 | 1.5     | G. Ruse             | Remove Re-Occupation Relief   |
| 15/01/2018 | 1.6     | G. Ruse             | Review Post titles  |
| 18/06/2018 | 1.7     | D. Holmes           | Reformatting of the document (no new content)   |
| 17/07/2018 | 1.8     | D. Holmes           | Clarify criteria and evidence for Hardship Relief   |
| 03/09/2018 | 1.9     | L. Jones/ A. Turpin | Review of policy for 2019-20  |
| 13/12/2018 | 2.0     | D. Holmes           | Added Retail Discount, Local Newspaper Relief, Relief for Community and Sporting Organisations, clarified part 5, and referenced Enterprise Zone relief                                       |
| 17/12/2018 | 2.1     | G. Ruse             | Inclusion of Revaluation Relief and Fraud statement   |
| 29/10/2019 | 2.2     | L. Jones / G. Ruse  | Review of Policy for 2020/21  |
| 30/01/2020 | 2.3     | G. Ruse             | Amendments for 2020/21 Rate Relief Amendments   |
| 20/03/2020 | 2.4     | D. Holmes           | Amendments to Retail Discount following COVID-19 advice.  |
|            | 2.5     |                     | Amendments to Council Tax Reduction following COVID-19 advice.  |
| 08/03/2020 | 2.6     | G. Ruse             | Amendments to Retail Discount following COVID-19 advice.  |
| 08/09/2020 | 2.7     | D. Holmes           | Changes to policy following a re-structure and an update to introduce COVID-19 measures, including the Expanded Retail Discount and the OFSTED Registered Nursery Discount scheme.            |
| 03/08/2021 | 2.8     | G. Ruse             | Updated content for Expanded Retail Discount and Nursery Discount.  |
| 20/10/2021 | 2.9     | L Jones             | Review for 22/23 CTRS scheme  |
| 09/11/2021 | 3.0     | D. Holmes           | The removal of the OFSTED Registered Nursery Discount scheme and the removal of the Enterprise Zone Relief, as these have now ceased. Further updates to the Expanded Retail Discount scheme. |
| 13/01/2023 | 3.1     | L Jones             | Review for 23/24 CTRS scheme  |

|            |     |         |   |
|------------|-----|---------|---|
| 26/01/2023 | 4.0 | G. Ruse | RHL Relief percentage update.   |
| 28/11/2023 | 5.0 | L.Jones | Review for 24/25 CTRS scheme (draft) and Retail Hospitality and Leisure 24/25 |

**Approved By**

| <b>Name</b>  | <b>Title</b>   | <b>Signature</b>   | <b>Date</b>      |
|--------------|--|--|------------------|
| Louise Jones | Head of Revenues,<br>Benefits and Customer<br>Services |  | 28 November 2023 |

## 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.

Blackpool has adopted a local Council Tax Reduction Scheme since 1st April 2013, which replaced Council Tax Benefit. However it is likely that other circumstances will arise where the Council could consider a further discretionary reduction in exceptional circumstances. In addition local Businesses who are experiencing severe financial difficulties may request assistance in meeting the burden of local taxation.

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 publishing the policy to ensure that the local taxpayers are aware of the policy and are able to quickly and easily apply for assistance.

### Aims of the Discretionary Discount Policy

- Provide a mechanism for the Council to assist members of the community who are unable 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
- To ensure that no claimant or charge payer suffers any undue short-term disadvantage resulting from circumstances beyond their control

## 2. Policy Objectives and Action Plan

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

- Ensure staff are aware of the policy and qualifying criteria
- Regular refresher training for assessment staff to promote proactive identification of potential cases
- Provide effective overview training on the policy and qualifying criteria on request to promote take-up and awareness in appropriate circumstances.
- Promote access to the scheme through continued development of the Blackpool Council website to ensure that up to date information is provided and that relevant forms and information can be downloaded.
- Ensure advice providers are aware of the policy and qualifying criteria.
- Promoting awareness to Members
- Promote the scheme to target groups, which may include:
  - Social and Private Sector Housing Tenants with significant arrears who may apply for a Discretionary Housing Payment (DHP).
  - Council Tax payers who have been issued with a summons.
  - People requiring assistance from the Emergency Planning response team.
  - Customers who are seeking Council assistance with debts
- 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 awarded 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 to ensure it is fit for purpose.
- Ensure a robust review procedure is in place 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.
- 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**

- Monitor of fund spending by monthly recording and reporting of expenditure provided to Senior Management.
- Conduct a regular review of income and expenditure forms used.
- Conduct a regular review of the policy.
- Review the outcome of requests for reconsideration to improve guidance and methodology.
- Respond to feedback on processes and procedures from partners and stakeholders.



### 3. Discretionary Discount - Customers in receipt of local Council Tax Reduction

Blackpool Council adopted a local Council Tax Reduction Scheme effective from 1<sup>st</sup> 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.

For an award of this type of discretionary discount to be made, 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 decisions will rest with the Director of Resources.

#### 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.

**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 Head of Benefits and Customer Services 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.

## 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 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 Director of Resources.

### Decision making process

**Stage 1:** The initial request will be dealt with by a Revenues 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 decision will be authorised by a different Revenues Manager.

### 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 if there is relevant new information available on which to reconsider the original decision.

**Stage 1:** The original decision and any additional information provided will be reviewed by a different Revenues Manager who will recommend either confirming or amending the original decision.

**Stage 2:** The Head of Revenues, Benefits and Customer Services 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.

## 5. Discretionary Relief - Business Rates

The Council may award Business Rates relief on any case where it has been asked to do so, and where the award would be clearly in the interest of the local Council Tax payer.

The relief is available pursuant to s.47 of the Local Government Finance Act 1988, as amended by s.69 of the Localism Act 2011, and decisions are to be made on a case by case basis and dependant on the individual facts. This is often referred to as 'Localism Relief'.

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

- it must be in the interest of the Council and the community for the local authority to grant a reduction, **and**
- all other eligible discounts/reliefs have been awarded to the ratepayer.

### Responsible officer

The responsibility for making discretionary decisions will rest with the Director of Resources.

### Decision making process

**Stage 1:** The Decision Maker (Principal Revenues Manager or Head of Revenues, Benefits & Customer Services) will make a recommendation to the Director of Resources, considering 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 Director of Resources will consider the application and the recommendation to 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 only if there is relevant new information available on which to reconsider the original decision.

### 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.

## 6. Relief relating to organisations established for Sporting and Community Purposes

Pursuant to s.47(3) and s.47(5) of the Local Government Finance Act 1988 (as amended) the billing authority may make an award of up to 100% for charities and other organisations, where the following conditions apply:

- a ratepayer is a charity or trustees of a charity, and the hereditament is wholly or mainly used for charitable purposes, **or**
- the ratepayer is a community amateur sports club and is wholly or mainly used for the purposes of the club and other such clubs, **or**
- all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations, none of which is established or conducted for profit and whose main objectives are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the arts, **or**
- the hereditament is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

The billing authority may make a decision to grant relief, only if it is satisfied that it would be reasonable to do so, having regard to the interests of the Blackpool Council Tax payers.

The below is intended only as a guide when considering applications for discretionary relief, and each case will be considered on its own merit, but the Councils expects any application for relief to cover the following points:

### Community Organisations

- the organisation is not part of a charging or precepting authority, **and**
- the organisation has been specifically set up for the benefit of the young, the aged, the disabled or for ethnic minorities, **or**
- 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**
- the property is used for the housing of vehicles used only for offshore emergency purpose, **or**
- the aims of the organisation are to educate volunteers in emergency training for the benefit of the local community.

### Sporting Organisations (including Community Amateur Sports Clubs)

- the membership is open to all sections of the community, **and**
- they do not restrict membership on the grounds of ability or the availability of their facilities, **and**
- whose membership levels are not set at such a rate to preclude membership by all sections of the community, **and**
- who provide outside sporting activities, **and**
- who actively encourage participation by young people, **and**
- who make their facilities available to people other than members e.g. to schools or casual public sessions, **and**
- whose main aim is sporting rather than social, **and**
- whose membership mainly reside in the Blackpool Borough (e.g. more than 50%)

Retail premises operated by a registered charity which have been granted mandatory rate relief may, in exceptional circumstances, receive a further discretionary award of up to 100%. The Council will consider the merits of each case but such an award will be the exception rather than the rule.

### **Responsible officer**

The responsibility for making discretionary decisions will rest with the Director of Resources, who will discharge this responsibility by the following process:

### **Decision making process**

**Stage 1:** The decision making process will involve the Principal Revenues Manager or the Head of Revenues, Benefits and Customer Services, considering 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 Director of Resources will consider the application and the recommendation 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 only if there is relevant new information available on which to reconsider the original decision.

**Stage 1:** The original decision and any additional information provided will be reviewed and a recommendation made to either confirm or amend the original decision.

**Stage 2:** The Director of Resources 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.

## 7. Hardship Relief

In exceptional circumstances the Council may award relief where it is satisfied payment of the bill will cause a business severe financial hardship.

This will only be considered where it is evident that doing so would be in the interests of the wider community. This can be because failure to grant the relief would result in the loss of a unique and regularly required service, and/or because the failure to grant relief would directly result in a significant loss of jobs in the local community.

Hardship Relief is available pursuant to s.49 of the Local Government Finance Act 1988. The relief is designed for a local authority to provide discretionary assistance in exceptional and/or unexpected circumstance, but not to prop up a fundamentally failing business. Decisions are to be made on a case by case basis and dependant on the individual facts.

The Council may award hardship relief as a percentage of the total amount due, or as a single monetary value.

There are no time limits to the award of hardship relief, but the relief is considered to be a 'one-time' award. There is no requirement for the Council to award this relief periodically.

In order to consider an award the applicants shall provide the following:

- Details of the unique and regularly required service provided.
- Details of how much is outstanding.
- Details of their current financial circumstance, including details of any assets or security held, and including details of debts owed to other creditors.
- Copies of their latest audited accounts, or if the business has not yet submitted accounts then an up to date income statement and/or balance sheet will be required.
- Details of the company, such as the product sold, the customer base, numbers in the workforce.
- The reason why they cannot pay their bill.
- How much relief they require.
- An assumption of what would happen if no assistance was provided by the Council.

### Responsible officer

The responsibility for making discretionary decisions will rest with the Director of Resources.

### Decision making process

**Stage 1:** The Principal Revenues Manager or The Head of Revenues, Benefits and Customer Services will make a recommendation to the Director of Resources, considering 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 Director of Resources will consider the application and the recommendation to determine whether to award a hardship relief.

### 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 where there is new information available on which to reconsider the original decision.

### **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.



## 8. 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 and apply an unoccupied property exemption on the unoccupied part; thereby reducing the amount payable.

Applications must be made in writing and supported by:

- a completed application form, **and**
- detailed scaled plans which outline the whole property and indicate the partly occupied/unoccupied parts, **and**
- details of the planned period of time for the part occupation, **and**
- details of future intentions, **and**
- details of the cause for the part occupation.

A site visit will be required. Where necessary the ratepayer may be required to provide additional information to support their application.

### Responsible officer

The responsibility for making discretionary decisions will rest with the Director of Resources.

### Decision making process

**Stage 1:** The Principal Revenues Manager or The Head of Revenues, Benefits and Customer Services will make a recommendation to the Director of Resources, considering 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 Director of Resources will consider the application and the recommendation to 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 where there is new information available on which to reconsider the original decision.

### 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.

## 9. Expanded Retail Discount

The Government announced in the 2018 Budget that it will provide a Business Rates Retail Discount scheme for occupied retail properties in 2019/20 and this remains today, albeit the discount was re-branded as the 'expanded retail discount' during the COVID19 pandemic and extended to additionally include businesses in the leisure and hospitality sectors.

Since this discount was created the rules and amounts have varied, from an initial 33% discount in 2019/20 to a full discount during the COVID19 pandemic, irrespective of rateable value and with no award cap. During 2021/22 a "cash cap" was introduced to limit the level of relief paid to £105,000 across all of the applicants businesses. During 2021/22 there was a split award of 100% for 3 months (April to June) and then a 66% rate for the remainder of the financial year.

From 1 April 2022 until 31 March 2023 the expanded retail discount will be 50% for all occupied premises within the retail, hospitality and leisure sectors, subject to a "cash cap" of £110,000 per business.

From 1 April 2023 until 31 March 2024 the Retail, Hospitality and Leisure discount will be 75% for all occupied premises within the retail, hospitality and leisure sectors, subject to a "cash cap" of £110,000 per business.

From 1 April 2024 until 31 March 2025 the Retail, Hospitality and Leisure discount will be 75% for all occupied premises within the retail, hospitality and leisure sectors, subject to a "cash cap" of £110,000 per business.

The discount is to be applied once mandatory reliefs and other discretionary reliefs have been applied.

### Which properties will benefit from relief?

Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:

- as shops, restaurants, cafes, drinking establishments, cinemas and live music venues,
- for assembly and leisure; or
- as hotels, guest & boarding premises and self-catering accommodation.

**We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:**

**Hereditaments that are being used for the sale of goods to visiting members of the public:**

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/caravan show rooms
- Second-hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

**Hereditaments that are being used for the provision of the following services to visiting members of the public: Hair and beauty services (such as: hairdressers, 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
- Tool hire
- Car hire
- Employment agencies
- Estate agents and letting agents
- Betting shops

**Hereditaments 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

**Hereditaments which are being used as cinemas**

**Hereditaments that are being used as live music venues:**

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.

**We consider assembly and leisure to mean:**

**Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities).**

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs

- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

**Hereditaments that are being used for the assembly of visiting members of the public.**

- Public halls
- Clubhouses, clubs and institutions

**We consider hotels, guest and boarding premises and self-catering accommodation to mean:**

**Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**

- Hotels, Guest and Boarding Houses
- Holiday homes
- Caravan parks and sites

This is a test on use rather than occupation, therefore hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

**What does not constitute retail, leisure or hospitality usage**

The list below sets out the types of uses which we **do not** consider as being eligible for the purpose of this discount, and will therefore not qualify under this scheme.

**Hereditaments 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, bureaux de change, short-term loan providers)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/financial advisers)
- Post office sorting offices

**Hereditaments which are not reasonably accessible to visiting members of the public**

- Premises where membership is required to gain entry (e.g. affiliated social clubs)
- Premises where payment is required to gain entry

**Hereditaments which are inconsistent with the Health & Wellbeing Strategy for Blackpool**

- Premises used for the sale of psychoactive substances (also known as legal highs)

**Amount of relief available**

The total amount of government-funded relief available for each property under this scheme for 2019-20 was one third of the bill, and for 2020-21 the full bill. For 2021-22 the amount was a 100% discount for 3 months from 1<sup>st</sup> April 2021 until 30<sup>th</sup> June 2021, and a 66% discount thereafter until 31 March 2022. For the 2022/23 financial year the applicable discount is 50% and for 2023/24 and 2024/25 financial year the applicable discount is 75%. These are however subject to a “cash cap”. This relief is applied after mandatory reliefs and other

discretionary reliefs funded by section 31 grants have been applied. There is no relief available under this scheme for unoccupied properties.

A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, should be considered afresh for the relief on that day.

### **Responsible officer**

The responsibility for making discretionary decisions will rest with the Director of Resources.

### **Decision making process**

The expanded retail discount was introduced as a financial package to assist those ratepayers who were expected to be adversely affected by the COVID19 pandemic, meaning awards were to be swift and without the normal requirement to complete forms and submit supplementary information in support of their application. With this in mind it was decided that:

- Where the property is occupied and the ratepayer clearly meets at least one of the above criteria for retail, hospitality and leisure sectors then the relief will be paid automatically.
- Where the ratepayer does not clearly meet at least one of the above criteria for retail, hospitality and leisure, or where the property is believed to be unoccupied, then the details will be passed to a Revenues Manager to determine whether the ratepayer is eligible for this relief.

### **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 only if there is relevant new information available on which to reconsider the original decision.

**Stage 1:** The original decision and any additional information provided will be reviewed and a recommendation made to either confirm or amend the original decision.

**Stage 2:** The Director of Resources 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 re-determination of a request for a discretionary award there is no further right of appeal.

## 10. Local Newspaper Relief

The Government introduced a £1,500 Business Rate discount for office space occupied by local newspapers in England, up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits, for 2 years from 1 April 2017. This was extended in the 2018 budget and the 2020 budget and will now apply until 31<sup>st</sup> March 2025.

The relief is to be specifically for local newspapers and by that we mean what would be considered to be a “traditional local newspaper.” The relief will not be available to magazines.

### Responsible officer

The responsibility for making discretionary decisions will rest with the Director of Resources.

### Decision making process

In accordance with Government Guidance for the administration of the scheme, and to assist local businesses, the s151 Officer has agreed that the Council may make a number of assumptions with regard to eligibility to ensure relief is awarded to qualifying businesses as soon as possible.

Businesses awarded relief will be advised to inform the Council if they do not qualify for relief as a result of exceeding State Aid limits. Should a ratepayer believe they are entitled to the relief and it has not been awarded, an application form will be provided and relevant enquiries undertaken to determine eligibility.

Where an application form is sent and a response is received, a Revenues Manager will confirm eligibility and seek a decision from the Director of Resources.

### 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 where there is new information available on which to reconsider the original decision.

### 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.

## 11. Fraud

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.