



Discretionary Rate Relief

Part 1: Assessment criteria

The following criteria will be used to assess eligibility for Discretionary Rate Relief:

All applications

Does the ratepayer occupy the premises? (Relief will not normally be given to unoccupied properties.)

Does the organisation demonstrate financial need for assistance? That is:

- will discretionary relief provide a level of financial support without which the organisation may have to excessively put up membership fees or may no longer be financially viable?
- If discretionary relief were to be granted is there evidence to support the future financial viability of the organisation
- is the organisation building financial reserves for improvements to facilities?
- what is the proportion of the relief being sought to the applicants cash reserves?

Does the organisation provide clear economic or social benefit to residents of the district? Are these benefits to residents proportionate to the amount of relief requested?

Is the applicant a member of bodies or associations, for example the Community Amateur Sports Club Scheme (CASC), or a registered charity, membership of which would reduce the cost of relief to Wycombe DC and its residents?

All other statutory avenues for relief (such as small business rate relief) must have been applied for before discretionary relief will be granted (to minimise the cost of giving relief to Wycombe DC and its residents)

Applications for non-registered charities

Is the organisation non - profit making?

Do the organisation's objectives and or membership clearly show that it exists for the benefit of residents within the district?

Does the organisation encourage membership from all sections of the community including the elderly and young persons? Are members of the public excluded because fees are high? Does the organisation provide facilities that, if the organisation didn't exist, the council would otherwise have a statutory obligation to provide out of its own resources?



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All other requests for discretionary relief

Is the organisation a local organisation? Does the ratepayer provide:

- facilities to certain priority groups within the district such as elderly, disabled, young people, minority groups, disadvantaged groups?; or
- significant employment opportunities to residents of the district?; or
- residents of the district such services, opportunities or facilities that are not provided locally by another organisation?

Does the application demonstrate that the organisation will comply with all legislative requirements and operate in an ethical, sustainable and environmentally friendly manner?



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Part 2: Officer guidelines

Local registered charities and not for profit organisations receiving 80% Mandatory relief and who give social and welfare support which the Council might otherwise have to provide out of its own resources, can be granted up to an additional 20% Discretionary Relief provided the assessment criteria in part 1 are met.

National & international registered charities can be given additional relief where they demonstrate that they provide facilities which significantly benefit the local community and where the assessment criteria are met.

Non-registered local charitable organisations (including Village halls and community centres) not falling under 1 above who meet the Assessment criteria can be granted up to 100% Discretionary Relief subject to the assessment criteria being met.

Where applicable non-registered organisations/charities will be expected to become registered charities, thereby attracting 80% Mandatory relief, before discretionary relief is granted.

Sports organisations

- **Community Amateur Sports Club Scheme** members are regarded as charities and can be granted up to 20% discretionary relief (in addition to 80% Mandatory Relief) where the assessment criteria are met.
- **Voluntary not for profit sports organisations**, run by volunteers, with the main objective of providing an active sporting outlet for its members where membership is effectively open to all and where members participate primarily for a recreational purpose and without financial gain can be granted up to 100% discretionary relief. The not for profit criteria should be stated in the clubs constitution
- **Other Sports organisations** not falling under the above categories that provide leisure opportunities for residents of the district that meet the assessment criteria in part 1 of this document can be granted up to 100% discretionary relief

Youth clubs. Non - profit making organisations that encourage participation by the young (e.g. Youth clubs, scouts and recreational activities), which are not charities eligible for Mandatory Relief, can be granted up to 100% Discretionary Relief, provided all the assessment criteria in part 1 are met.



Discretionary Rate Relief

Ad hoc requests for discretionary business rates relief, including

- Rural rate relief (for properties falling outside existing mandatory scheme),
- Small business rate relief (discretionary element),
- Partly occupied properties (s44a)
- Hardship (s49)
- 50% reoccupation relief for retail premises previously empty for a year or more*
- Pubs relief scheme* - £1,000 reduction for occupied independent pubs with a rateable value of less than £100,000 RV (between 1st April 2017 to 31st March 2018)
- Support for small businesses* – for ratepayers facing large increases as a result of the loss of small business or rural rate relief due to the 2017 revaluation (between 1st April 2017 to 31st March 2022)
- Discretionary relief in any other circumstances

can be granted up to 100% relief (except where cash sum specified above).

Applications will be considered on their own merits, but the assessment criteria or Government criteria (* above) must be met. All other avenues for reliefs and benefits should be exhausted before a hardship request is approved.

Ad hoc hardship requests for council tax. Each application will be considered on its own merits and the benefit to any individual will be balanced against the cost to taxpayers. All other avenues for reliefs and benefits should be exhausted before a hardship request is approved.

Multiple reliefs

Where an organisation is potentially entitled to more than one statutory relief, these will be applied in the following order:

- If a property is eligible for charitable relief as well as small business rate relief (see website for details), it shall receive charitable relief.
- If a property is eligible for rural rate relief and small business rate relief, it shall receive rural rate relief.
- If a property is eligible for all 3 reliefs, it shall receive charitable relief
- A property can receive both small business rate relief and discretionary rate relief, in that order