

Local Taxation
 South Lakeland District Council
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Application for 2017 Budget Measures Discretionary Rate Relief

(Please refer to explanatory notes overleaf)

Were you adversely affected by the increase in rateable value between the 2010 and 2017 Rating Lists and do you meet the qualifying criteria of the council's scheme.

Account reference:	Property Address:
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This application will be valid during the period 01 April 2017 to 31 March 2021. Relief will be awarded in accordance with the councils scheme One Year at a time

Name of ratepayer(s): (include names of all partners and trading name where applicable)

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Please indicate the nature of the business being run from the premises:

Nature of business e.g. florist, bakers, butchers, hairdressers, public house etc.	
Please state how many properties are occupied by the business	

I have had an increase in the rates payable of more than 7.5% between the 31st March 2017 and the 1st April 2017

I confirm that the premises are being wholly or mainly used for the purposes that I have stated above and the business for which I am claiming relief was trading on the 1st April 2017 and is still trading.

Signature of ratepayer:

Capacity of person signing:.....

Date: / / Telephone Number:

Full details of the council's scheme can be found the councils website www.southlakeland.gov.uk

2017 Budget Measures Discretionary Rate Relief Scheme details

The Scheme will reduce the amount of the increase based on the Rateable Value (RV) of the Business in the first year of this scheme (1st April 2017 to 1st April 2018) for those businesses with rateable values under £600k facing increases above 7.5% by way of a discretionary local discount.

RV Greater than £ 500k	Relief of 10% of the Rate increase
RV between £ 200k and £ 500k	Relief of 25% of the Rate increase
RV between £ 100k and £ 200k	Relief of 40% of the Rate increase
RV between £ 20k and £ 100k	Relief of 50% of the Rate increase

In the 3 subsequent years the amount of relief awarded will reduce in line with the funding provided. Therefore the amounts of relief will be as follows

2018/2019	50% of the relief awarded in 2017/18
2019/2020	20% of the relief awarded in 2017/18
2020/2021	2% of the relief awarded in 2017/18

*** Relief will be calculated based on the net rates payable after all other reliefs have been applied compared to 2016/17 rates payable amount.*

For relief to be awarded in years 2 to 4 there must be no break in eligibility for this relief from 31st March 2017.

In any event, the percentages may be reviewed to ensure funding to businesses is maximised and to allow for funding decreasing for the subsequent years of the scheme.

Qualification Criteria - Relief is available to all businesses unless specifically excluded (see ineligible ratepayers overleaf)

Maximum Level

Relief will only be awarded to businesses with a rateable Value below £ 600,000. This does not match the formula for calculating the relief but allows for a number significant locally owned larger properties to benefit from the relief.

Increase over scheme value (7.5%)

Rate Payers facing an increase in charge payable over scheme values (after application of all over reliefs, including new Small Businesses and Public House relief). This scheme should particularly help those ratepayers who are not 'SBRR losers'.

Liability

The ratepayer must have been liable to occupied rates on the 31st March 2017.

Changes to property

The increase in Rateable Value must not be a result of changes to the property.

Therefore properties that have been extended or had adjustments to the property which affects the Rateable Value will not qualify

Number of Properties

Eligibility will only be open to businesses occupying fewer than 10 Hereditaments.

Reasoning

The scheme seeks to target local and smaller businesses not large chain businesses. In addition, this should remove the added complication of State Aid, as this should only be applicable to larger national businesses.

It would be difficult to gauge the national impact of Revaluation on businesses that have assessments across the country. Many national ratepayers will have experienced falls in rates and well as increases.

Ineligible Rate Payers

Relief will not be awarded to Preceptors or other public funded bodies including the National Park. Other rate payers excluded from the scheme include

- Power Generators
- Self-Contained Holiday Lets
- Financial services (such as banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers)
- Other services (such as estate agents, letting agents, employment agencies)
- Medical services (such as vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (such as solicitors, accountants, insurance agents/ financial advisers, tutors)

Property is not subject to Mandatory Relief

As 80% relief would already be in place against any increase.

Property should be occupied

The relief will not be awarded on empty properties. Properties must have been occupied on the 31st March 2017 and continuously since. Relief will cease should the property become empty

Property should be trading

The Ratepayer must be trading and not just occupying as part of an avoidance scheme or to take advantage of this scheme.

State Aid

No award will be given if it is likely to break State Aid 'de minimus' value rules (€200k over 3 years).

Allow for Adjustments (after award)

The scheme allows for in-year adjustments to the relief awarded following change in circumstances for ratepayers (such as a change in RV, award of another relief, or vacation).