



Revenues & Benefits  
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Date: 8<sup>th</sup> March 2018

Dear Sir/Madam

### **Non Domestic Rates - Discretionary Rate Relief Review**

I am writing to you because you are currently in receipt of discretionary rate relief from business rates.

The Council currently awards discretionary rate relief in accordance with the Discretionary Rate Relief Policy which was agreed by Shropshire Council Members in May 2015. The current policy can be accessed online at:-

<http://shropshire.gov.uk/business-rates/rates-relief-and-exemptions/discretionary-rate-relief/>

An overview of the current policy is detailed in the table overleaf.

It was agreed in 2015 that the current discretionary rate relief policy would be reviewed in 2018.

Should there be any reduction or removal of discretionary relief awarded, then Section 47 of the Local Government Finance Act 1988 dictates that those ratepayers affected should be given a financial years notice.

Therefore, please accept this letter as formal notice that, subject to amendments made to the Policy, the discretionary rate relief currently awarded will be reduced or totally removed with effect from 1<sup>st</sup> April 2019.

Once the Policy has reviewed and agreed by Members, then new application forms will be issued.

I trust this is self-explanatory.

Yours faithfully

*P M Weir*

Revenues and Benefits Service Manager

### Shropshire Council Discretionary Relief

Relief Type	Relief Description	Award %
Top Up	<p>Top up relief – to charity shops that commit 90% of gross profit to the local community</p> <p>Top up relief to sports clubs that are registered as Community Amateur Sports Clubs that can demonstrate that:</p> <ul style="list-style-type: none"> <li>- Their membership is mainly composed of active membership rather than social membership</li> <li>- (Reference can be made as to whether the club has a bar or not)</li> <li>- The club is accessible to all</li> <li>- The club has achieved the SPORT MARK accreditation standard</li> </ul>	20%
Discretionary Relief	Village Hall and similar charitable organisation without bars	100%
	<p>Organisations whose emphasis is on recreational activity rather than social e.g.</p> <ul style="list-style-type: none"> <li>- Senior Citizen's Clubs</li> <li>- Scout and guide huts</li> <li>- Youth clubs</li> </ul>	100%
	<p>Sports clubs that are not registered as Community Amateur Sports Clubs that can demonstrate that::</p> <ul style="list-style-type: none"> <li>- Their membership is mainly composed of active membership rather than social membership</li> <li>- (Reference can be made as to whether the club has a bar or not)</li> <li>- The club is accessible to all</li> <li>- The club has achieved the SPORT MARK accreditation standard</li> </ul>	75%
	Other sports clubs that are not registered as Community Amateur Sports Clubs	25%
	<p>Social Enterprises:</p> <ul style="list-style-type: none"> <li>- Registered Community Interest Companies</li> <li>- Industrial and Provident Societies</li> <li>- Companies Limited by Guarantee</li> <li>- Where articles of association or memorandum clearly state not conducted for profit and surplus is applied for benefit for community</li> </ul>	100%
Rural Rate Relief	<p>25% to rural post offices that qualify for mandatory relief</p> <p>25% to rural village shops that quality for mandatory relief</p>	25%
Hardship Relief	Applications to be considered by Section 151 Officer and any appeal to the General Appeals Panel	N/A
Local Business Rate Discounts	Applications to be considered by Section 151 Officer and any appeal to the General Appeals Panel	N/A
Part Occupied Relief	Applications to be considered by Section 151 Officer and any appeal to the General Appeals Panel	N/A
Section 31 Grant Relief	Approval to award relief that is fully funded by Section 31 grant payment delegated to Section 151 Officer	N/A
Council Tax discretionary discounts	Applications to be considered by Section 151 Officer and any appeal to the General Appeals Panel	N/A