

## GUIDELINES FOR DETERMINING APPLICATIONS FOR DISCRETIONARY RATE RELIEF FROM CHARITABLE ORGANISATIONS

The award of discretionary rate relief to charitable organisations and other non-profit making organisations is to help achieve our priorities and targets set out in the Council Plan.

1. Up to an additional 20% discretionary rate relief is to be awarded to Village Halls, Institutes and Community Centres registered as Charities with the Charity Commissioners. Organisations not so registered will be awarded up to 100% relief but are to be advised that steps should be taken to register as a charity. To qualify for relief the following should apply:-
  - a) the property must be described in the current Local Rating List prepared by the Listing Officer as either:
    - i. Hall and Premises or
    - ii. Institute or Village Hall and Premises, or
    - iii. Community Centre and Premises, and
  - b) the rateable value must be £25,000 or less, and
  - c) the organisation must be administered by a Committee and employ less than 2 full time equivalent paid members of staff. (Full time equivalent equals 37 hours per week.) Honoraria paid to key volunteers shall be disregarded for the purposes of this paragraph.
2. Up to an additional 20% discretionary rate relief is to be awarded to organisations registered as a charity:
  - whose activities may result directly in the saving of human life or lives; or
  - who are managing and operating toilets available to the general public formerly run by the Council
3. In all other cases the applicant must demonstrate that the application is exceptional and such cases are to be considered by a panel of three Cabinet Members who will balance the benefits a particular organisation brings to the residents of the District generally against the cost of awarding relief to the Council Taxpayer and the consequences on the Council's budget. In these specific cases relief will usually be awarded for a fixed period of one year.
4. Subject to paragraph 3, relief will be granted for a maximum period of one year but the Assistant Director (Resources) and Section 151 Officer will report to Cabinet if it is considered that there has been a material change in the circumstances of any organisation since the application was last considered.
5. Applicants are to be advised of the decision within 14 days together with their rights of appeal should they disagree with the decision.
6. The Assistant Director (Resources) and Section 151 Officer be authorised to determine applications for discretionary rate relief for cases that fall within Paragraphs 1 and 2 of these policy guidelines, up to a maximum limit of £10,000 relief in any individual case.
7. Any appeal will be considered by a Panel of three Cabinet Members not involved in making the initial decision and acting as a Discretionary Rate Relief Appeals Panel.
8. Cabinet decisions delegated to a Panel of three Cabinet Members.