

**Watford Borough Council
Discretionary Rate Relief (Revaluation)
Policy and Procedure**

1 April 2019 – 31 March 2020

POLICY & PROCEDURE

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1 BACKGROUND

1.1 The 2017 revaluation of all non-domestic rate properties came into force on 1 April 2017. The rateable values of the properties in the rating list are based on rental levels from 1 April 2015. The previous revaluation which came into force on 1 April 2010 was based on rental levels from 1 April 2008.

1.2 In the Spring Budget 2017 the Chancellor announced three measures to help reduce the impact of business rate increases from April 2017:

- Supporting Small Businesses
- New Business Rate Relief Scheme for Pubs
- New Discretionary Relief Scheme

1.3 Supporting small business rate relief was introduced for businesses facing very large percentage increases in their rate bills due to the loss of small business rates relief.

1.4 The Chancellor announced that the Government would make available a discretionary fund of £300 million, over four years from 2017/18, to support those businesses that face the steepest increases in their business rates bills as a result of the revaluation.

2 POLICY

The purpose of this policy is to specify how the Revenues Service will operate the 2019/20 scheme.

3 STATEMENT OF OBJECTIVES

3.1 The Revenues Service will grant discretionary rate relief (revaluation) to all organisations who meet the qualifying criteria as specified in this policy.

4 QUALIFYING CRITERIA

4.1 In deciding whether to grant relief, the organisation applying for relief must first meet the qualifying criteria.

Qualifying criteria: RV	RV lower than £200,000
Qualifying criteria: Increase	Increase greater than 10% as a result of revaluation, after all reliefs and must be as a result of the revaluation.
Qualifying criteria: Status of property	Occupied only.

4.2 The organisations below have been excluded from the policy:-

- **multinational/international organisations**
- **solicitors/lawyers**
- **estate agents**
- **public houses/nightclubs**
- **public sector owned buildings**
- **NHS owned buildings/Drs Surgeries**
- **Petrol/filling stations**
- **Banks/financial institutions**
- **Organisations with multiple assessments**

5 Change in circumstances

5.1. Awards will not be adjusted unless there is a change in circumstances

5.2. The table below illustrates the action that will be taken should there be a change.

What happens when the RV goes down (A)	If RV reduces leading to a less than 10% increase on 2016/17 then all DRR removed.
What happens when the RV goes down (B)	If RV reduces but retains an increase in excess of 10%, - recalculate entitlement based on initial allocation.
What happens if RV goes up	Nothing – award remains the same
New occupier	DRR ends – pro rata award to original applicants occupation
Property becomes empty	DRR ends– pro rata award to original applicants occupation

6 Length of award

6.1. Awards will be made for the financial year 2019-20 or until

- a change of owner
- the property becomes empty
- change in RV excludes from entitlement

7 Application Process

7.1. A simple application form will be sent to those organisations identified as meeting the criteria for an award.

7.2. The form will require an organisation for declare that they are below State Aid levels and meet the criteria

7.3. Upon receipt of the signed application form awards will be granted.

7.4. Applications should be submitted to nndr@threerivers.gov.uk by 30 September, 2019.

8 Review and Appeals process

8.1. There is no statutory right of appeal against a decision regarding discretionary rate relief made by the Council.

- 8.2. However to ensure that the policy is applied in a transparent manner there will be a review process.
- 8.3. Organisations will be able to make representations to the Head of Revenues & Benefit who will review the decision made. Representation should be made within 4 weeks of the issue of the letter notifying them of the Council's decision.
- 8.4. The Head of Revenues & Benefit's decision will be final.
- 8.5. Ratepayers will be informed of the outcome of their application, whether successful or unsuccessful, by letter.

9 CHANGE OF CIRCUMSTANCES

9.01 If an organisation has a change of circumstances within the financial year, the Council must be notified and appropriate action taken, in accordance with 5.2.

10 LENGTH OF RELIEF

10.01 In all cases, the Discretionary Rate Relief will only be granted for one financial year.

10.02 Relief will be granted from the 1st of April 2019 of the applying year, until 31st March 2020.

11 BACKDATING

11.01 All applications must be received by 30 September 2019 and may be backdated to 1 April 2019.

12 PUBLICITY

12.01 The Revenues Service will publicise this scheme. A copy of this policy statement will be made available for inspection and will be posted on the Council's website.