

City of Wolverhampton Council

Business Rates Discretionary Relief

(Local Newspapers) Policy

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1. Introduction

- 1.1. This policy sets out circumstances in which a discount can be awarded to the office space occupied by local newspapers
- 1.2. In the Autumn Statement 2016 the Government announced its intention to provide funding to local authorities so that they can provide a discount to office space occupied by local newspapers. The Government advised councils to use discretionary powers under Section 47 of the Local Government Finance Act 1988 (as amended by the Localism Act) to develop a scheme for relief and agreed that provided government guidance is followed, councils would be reimbursed with the full cost of any relief granted.
- 1.3. The relief is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The amount of relief available under this policy is up to £1500.00 per year for a period of 2 years from 1 April 2017.
- 1.4. In the 2018 Autumn Budget the business rates discount of £1500 was extended to 2019-2020.
- 1.5. This policy will only continue for the period of reimbursement by the Government, which currently relates to 2017-2018, 2018-2019 and 2019-2020.

2. Purpose and principles of the policy

- 2.1. The purpose of this policy is to
 - a) Ensure that all applications are treated in a fair, consistent and equal manner
 - b) Set a framework for how ratepayers can apply for this relief
 - c) Make clear the limited criteria under which relief will be awarded
- 2.2. Each application will be considered on its individual merit but in making a decision on the award the decision maker will give due consideration to the requirements of the policy framework.
- 2.3. This policy has been written in line with Government guidance and awards will only be considered where the conditions to receive full reimbursement from Government are met. Any amendments to Government guidance that further restrict the scope of awards qualifying for full reimbursement will take precedence over this policy.

3. Requirements for applications

- 3.1. Applications will only be considered where a written application is received from the ratepayer, or where the ratepayer is an organisation, a person properly authorised to make an application on behalf of the organisation.
- 3.2. The Council will request any supporting evidence it considers necessary to properly assess the merits of the application.
- 3.3. Ratepayers must continue to pay any amount of rates that falls due whilst an application is under consideration.

4. Decision making framework

- 4.1. The relief is to be specifically for local newspapers and by that we mean what would be considered to be a “traditional local newspaper.” The relief will not be available to magazines.
- 4.2. The hereditament must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.
- 4.3. The amount of relief is limited to a maximum of one discount per newspaper title and per hereditament.
- 4.4. The total amount of Government funded relief available for each newspaper title and hereditament for 2017-2018, 2018-2019 and 2019-2020 under this scheme is £1,500. The amount does not vary with rateable value. The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a particular hereditament:

Amount of relief to be granted = £1500 x A/B where:

A is the number of days in the financial year that the hereditament is eligible for relief;
and

B is the number of days in the financial year.

5. Duration of Awards

- 5.1. Relief will be applied from 1 April 2017 or the date of occupation if later.
- 5.2. A revised bill will be issued reflecting any relief granted.
- 5.3. If a business moves out of a property, the relief will be apportioned to the date of leaving.
- 5.4. The maximum period of award will be for the financial years 2017-2018, 2018-2019 and 2019/20.
- 5.5. The period of the relief may be extended if the Government extends the period for which it will reimburse the Council for the cost of the relief.
- 5.6. Ratepayers are required to notify the Council immediately of any change in circumstances that may affect their entitlement to relief.

6. State aid

- 6.1. Relief will not be awarded in any circumstances where it appears that an award will result in the ratepayer receiving state aid that is above the current De Minimis level. Each application must be accompanied by a statement signed by the appropriate person representing the business setting out the amount of state aid, including but not limited to discretionary rate relief, which the ratepayer has received within the previous three years. Applications will not be considered until this statement is received.

7. Review process

- 7.1. There is no statutory right of appeal against a decision made by the Council regarding discretionary rate relief. However, the Council recognises that ratepayers should be entitled to have a decision reviewed if they are dissatisfied with the outcome.
- 7.2. The letter notifying of the outcome of an application for relief will include instructions on how to request a review and the address where any request for review should be sent.
- 7.3. The Council will accept a written request for a review of its decision. The request should include the reasons for requesting a review and any supporting information.
- 7.4. A request for review must be made within one calendar month of the date of the decision letter.
- 7.5. Reviews will be considered by an officer independent of the original decision maker.
- 7.6. The applicant will be notified of the outcome of the review in writing.
- 7.7. This review process does not affect a ratepayer's legal right to seek leave to challenge a decision by way of a Judicial Review.