

Appendix A

REVISED GUIDANCE AND POLICY FOR THE AWARD OF DISCRETIONARY RATE RELIEF

General Operational Guidelines

1. Applications must be submitted on a form which will be supplied by the Authority on request. It will also be available, along with guidance notes, for downloading from the internet.
2. Where there is insufficient details to enable the determination to be made, the Revenue Services (RS) will write to the applicant requesting that the information is forwarded within 28 days of the issue of the request letter. Where information is not supplied within the 28 day timescale, the RS reserves the right to treat the application as withdrawn and will advise the applicant of this decision in writing.
3. The RS may extend the 28 day period as it deems necessary where all the information required is not available immediately from the applicant. This extension period will not exceed a total of 90 days from the date of the original request for information was made.
4. The RS will write to the applicant after the 90 day period has expired advising that the application is considered to be withdrawn. This will not prevent the applicant from submitting a fresh application in the future.
5. When the level of Discretionary Rate Relief is assessed, an evaluation sheet will be completed and authorised by the Revenues Manager. The application form, plus any additional information such as trading accounts and the general guidance shown later in this appendix, will be the basis on whether or not rate relief is awarded.
6. When the Authority has made a determination on the application for rate relief, it will issue details of the award in writing to the applicant. If appropriate, a revised Business Rates bill will also be issued.
7. If the application for rate relief is refused, a statement of reasons for the refusal will be given to the applicant in writing by the Authority.
8. Appeals will be dealt with by the Corporate Director of Finance.
9. All applications for Discretionary Rate Relief will be reviewed on a yearly to ensure that the objectives and aims of the organisation remain the same as they were when the rate relief was granted.