



Treasury Services  
Number One Market Street, Nelson, BB9 7LJ

Telephone: 01282 661818  
Email: [business.rates@pendle.gov.uk](mailto:business.rates@pendle.gov.uk)  
Ask For: Local Taxation  
My Ref:  
Date:

Dear Sirs

### **National Non Domestic Rates – Application for Mandatory/Discretionary Relief**

#### **Property :**

Please use this form to apply for Mandatory and Discretionary Relief, in accordance with sections 43 and 47 of the Local Government Finance Act 1988.

This application form should be used by registered charities, charitable organisations, and non-profit making organisations.

If you are a charity, or a Community Amateur Sports Club; please complete and return this form with proof of your registration. If you are a non-profit making organisation; please complete and return this form with your last set of audited accounts together with proof that the organisation is recognised as a charity for income tax purposes.

A copy of the Council's discretionary relief policy is attached. If your application is successful, a revised bill will be issued detailing the reduced balance. Alternatively, if your application is unsuccessful, the Council will explain this in writing. Please note that your current rates remain payable whilst the Council is considering this application.

For your information, it is the council's intention to conduct a review of relief once every 2 years. However, if your circumstances change following the completion of this form, and the subsequent award of relief, please inform the council immediately.

If you require any assistance in completing this form, please call our Non-Domestic Rate Helpline on 01282 661818 or email [business.rates@pendle.gov.uk](mailto:business.rates@pendle.gov.uk).

Yours faithfully

*Mr S Simm*

Mr S Simm  
Recovery Manager

PLEASE COMPLETE IN BLACK INK

Rate Reference Number:

(You may find this on the rate demand)

Ratepayer's Name:

Address of Rated Premises:

Correspondence Address:

(if different)

Description of Rated Premises:

(You may find this on the rate demand)

Rateable Value:

(You may find this on the rate demand)

PLEASE ANSWER **ALL** OF THE FOLLOWING QUESTIONS AS FULLY AS POSSIBLE

If a question does not apply to you write "Not Applicable" in the space provided for your answer

**About the Organisation**

1. Is it established or conducted for profit?

**Yes / No**

(delete as appropriate)

2. What are its main objects?

3. Is it a registered charity?

**Yes / No**

(delete as appropriate)

4. If Yes, please give charity registration number:

5. Nature of the charity: Medical research:  Medicine:  Social welfare:  Other:   
 (----- tick if appropriate -----) (please state)
6. If the organisation is not a registered charity, is it treated as one for Income Tax/VAT purposes? **Yes / No**  
 (delete as appropriate)
7. If Yes, please give provide evidence.  
 (eg A letter from Her Majesty's Revenue and Customs confirming the organisation's status)

**About the Premises**

8. Are they used wholly or mainly for charitable purposes? **Yes / No**  
 (delete as appropriate)

9. If Yes, please describe purposes for which they are used:

10. Admission charges (including subscriptions, etc), if any:

**Declaration**

**I confirm that all information given in this form is true to the best of my knowledge and belief. I understand if any information that I give is found to be inaccurate, my application will be disqualified.**

**Signature:**  **Date:**

**Name:** (please print in block capitals)

**Capacity in which signed:** (please print in block capitals)

**Daytime Telephone Number:**

Please check that you have fully answered all of the questions in this application form and have enclosed all of the necessary documentary evidence before returning it to:

Borough Of Pendle  
 Business Rates  
 Number One Market Street  
 Nelson  
 BB9 7LJ

# PENDLE BOROUGH COUNCIL

## DISCRETIONARY RATE RELIEF POLICY

The Council has discretion to grant relief of up to 100% of the rates on properties occupied by certain non-profit making bodies, or in the case of registered charities that are entitled to 80% mandatory relief, to top the relief up to 100%. The range of bodies qualifying for relief are varied and many, but all are **non-profit making**.

In deciding whether to grant discretionary relief, the Council will consider the contribution that the organisation makes to the area. Consideration will also be given to whether services provided replace, enhance or supplement current Council facilities and priority will be given to those organisations that benefit the local community specifically.

The broad framework to be used in decision making is provided in the table below: <b>Organisation</b>	<b>Relief granted</b>
Registered Charities	80% Mandatory Relief and 20% Discretionary Relief
Scouts, Guides etc.	Usually qualify for 80% Mandatory Relief. In such circumstances 20% top-up relief will be considered.
Village Halls, Community Centres, Youth Clubs	20% top-up will be considered, in addition to 80% Mandatory relief. Alternatively, up to 100% Discretionary relief will be considered for such organisations.
Welfare Groups	20% top-up will be considered, in addition to 80% Mandatory relief, where the organisation wholly or mainly benefit the local residents of Pendle. Alternatively, up to 100% Discretionary relief will be considered for such organisations specifically benefiting local residents.
Charity shops	20% top-up will be considered only in cases where the charity wholly or mainly benefits the local residents of Pendle.
Sports and Recreational Organisations	No application will be considered without evidence of an application for Community Amateur Sports Club status. An exemption to this rule will be applied for small organisations where the need to draft a Constitution would not prove cost effective. e.g. village bowling club. Discretionary relief will be considered for organisations that do not qualify for Community Amateur Sports Club status on the individual merits of each case, providing the main aims are sporting rather than social.

Organisations in rural areas	50% top-up relief will be considered on the individual merits of each case, for those businesses located in a rural settlement that qualify for Mandatory Relief, where the business is classed as a Post Office, general store or food shop. Pure Discretionary relief for other businesses in a rural settlement will be considered on the individual merits of each case, where there is a proven need for additional financial assistance. In such cases the organisation must benefit the local community, taking into account the financial impact upon Council Tax payers.
Miscellaneous Organisations	Relief will be considered on the individual merits of each case. Consideration will also be given to non-profit making bodies which form part of the Borough's history or heritage, or otherwise make a significant contribution to the Borough's status, through tourism or other factors.
Organisations in financial difficulties. (Hardship Relief)	Hardship relief will be considered on the individual merits of each case, when evidenced that it is in the interests of the community to do so.

**Other criteria taken into account:**

**Organisations displaying restrictions upon membership and access will not be granted Discretionary Rate Relief:**

- An excessive membership fee will be seen as restrictive
- Membership should be open to everybody
- 75% of members must be Pendle residents

The level of effort made by the organisation to encourage membership from groups such as young people, disabled persons, ethnic minorities, unemployed.

- Membership should consist of at least 25% of people from such groups
- The facilities should be made available to people other than members
- Differential fee structures for such groups
- Schemes of education or training for such groups

Accessibility to the building for disabled people will enhance the application.

**Rural Rate Relief:**

Discretionary relief is not restricted to any particular type of business.

In making a judgement, officers will balance the interests of the individual ratepayer or small community against that of Council Tax payers in general. If granting relief has a very small, but negative impact on tax payers it may still be reasonable to grant relief.

**Hardship Relief:**

Consideration will be given on a one off basis to businesses suffering severe financial hardship, where it is evident that it is in the interests of the local community that the ratepayer remains in business because either:

- He/she provides a unique, regularly required amenity, e.g. a village general store, or
- The loss of employment provided by the ratepayer would be severely damaging to the local community.

**Appeals:**

Under the Local Government Finance Act 1992, there is no right of appeal against the Council's use of discretionary powers. However, the Council will accept a customer's request for a re-determination of its decision to be presented to the Chief Finance Officer for further consideration.

**Additional Notes:**

- Applications for relief will be considered on their individual merits in relation to the Council's overall financial position.
- Applications for relief can only be backdated to the beginning of the financial year in which the application was made, subject to exceptional circumstances.
- Annual reviews will be carried out of those organisations in receipt of relief. Applicants will have to renew their claim every three years, with the third year of the relief serving as one year's notice that the claim will end at the third anniversary.
- Where relief is granted to organisations funded by the Council, the cost of the relief may be met by adjusting grant levels to ensure that there is no adverse effect on the Council Tax payers of Pendle Borough Council.

<b>PROPERTY ELIGIBLE FOR RATE RELIEF</b>	<b>TYPE OF RELIEF</b>	<b>AMOUNT OF RELIEF</b>	Proportion offset against payments into NNDR Pool	Proportion borne by Local Taxpayers
<b>Mandatory Relief:</b> <b>Discretionary “top-up”:</b> Property where a charity or trustee for a charity is the ratepayer and it is wholly or mainly used for charitable purposes.	Mandatory Discretionary	80% Up to a further 20%	100% 25%	-- 75%
<b>Discretionary Relief:</b> Property, all or part of which is occupied for the purposes of a non-profit making: organisation, whose main objects are philanthropic or religious, or concerned with education, social welfare, science, literature or the fine arts, or; club, society or organisation used for the purposes of recreation or sport	Discretionary Discretionary	Up to 100% Up to 100%	75% 75%	25% 25%
<b>Rural Rate Relief:</b> <b>Mandatory Relief:</b> <b>Discretionary “top-up”:</b> Sole Post Offices, General Stores, food shops, Pubs and Garages, located in a rural settlement. (Rateable value limits apply). <b>Discretionary Relief:</b> Other businesses within a rural settlement benefiting the local community,	Mandatory Discretionary Top-up Discretionary	50% Up to a further 50% Up to 100%	100% 75% 75%	-- 25% 25%
<b>Hardship Relief:</b> Property where the ratepayer would suffer financial hardship if they paid the rate liability.	Discretionary	Up to 100%	75%	25%