# Appendix A

## **South Cambridgeshire District Council**

# Policy for the Award of Discretionary Rate Relief to Not-for-Profit Organisations

#### In accordance with section 47 of the Local Government Finance Act 1988

#### Overview

This policy has been agreed by the South Cambridgeshire District Council to ensure all ratepayers making applications for this rate relief are treated in a fair, consistent and equal manner.

## This policy;

- Sets criteria for the factors that should be considered when making a decision to award or refuse relief
- Seeks to safeguard the interest of local taxpayers by ensuring that funds allocated for the award of discretionary rate relief are used in the most effective and economic way and in a manner that contributes to the Council's Corporate Objectives.

# **Scope of the Policy**

- 1. Applications for discretionary rate relief will only be considered once properly completed applications for any mandatory relief to which it appears the ratepayer may be entitled have been received and considered.
- 2. This policy shall apply in respect of applications for discretionary rate relief from not-for-profit organisations as set out in paragraphs 2 (b) and 2 (c) of Section 47 to the Local Government Finance Act 1988.
- 3. The maximum amount of relief awarded under this policy to any ratepayer shall be limited to a cost to the Council of £5,000 per year.
- 4. Organisations applying for relief shall be required to complete the Council's Application Form and supply sufficient evidence, to the Council's satisfaction, to support their application.
- 5. Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation.
- 6. Ratepayers aggrieved with an initial decision made in respect of an application have a right of appeal. Appeals must be made in writing and will only be considered if received within six weeks of the Council notifying the ratepayer of the decision.
- 7. Determination of awards and appeals shall be processed in accordance with the Council's Constitution.
- 8. Awards shall be limited to the period ending at 31st March of the year in respect of which the application is made. New applications may be submitted each financial year.

9. In exceptional circumstances where an application is considered to be particularly deserving, but falls outside the scope of this policy, the Council may choose to make an exception and award relief. Such awards will be determined in accordance with the Council's Constitution, will be strictly at the discretion of the Council and not subject to any right of appeal.