

## **APPENDIX D**

### **South Cambridgeshire District Council**

#### **Policy for the Award of Discretionary Rate Relief for Property Partially Occupied for a Temporary Period**

**In accordance with section 44A of the Local Government Finance Act 1988**

#### **Overview**

1. 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.
2. The Council recognises the role that awards of rate relief for partially occupied property can play in assisting businesses during phased vacation or occupation of property to contribute to the local economy.
3. The Council's discretion in respect of this relief is limited to making a decision on whether or not to award any relief, and to determining a period that is considered temporary. There is no discretion to determine whether a portion of property is occupied or unoccupied since this is a matter of law. Nor is the Council able to exercise any discretion in respect of the amount of relief award since this is a statutory calculation.
4. This policy sets out criteria for the factors that should be considered when making a decision to award or refuse relief

#### **Criteria**

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. Relief shall be awarded in all instances where the Council is satisfied that;
  - a. There is partial occupation of a property
  - b. That the vacant portion is unoccupied and unused
  - c. The vacant portion is clearly defined
  - d. That the partial occupation is of a temporary nature
3. Normally, for the purpose of this policy 'temporary' shall be defined as a period not exceeding 12 months for any particular hereditament.
4. Longer periods may be considered on a case by cases basis where the Council is satisfied that the partial occupation is unavoidable, for example where the property is particularly large or there are particularly complex reasons for the partial occupation.
5. Periods in excess of 24 months shall not be considered temporary under any circumstances.

## **Applications**

1. Applications must be in writing and must be accompanied by a satisfactory plan of the property showing the occupied and unoccupied areas.
2. The applicant must allow Council officers reasonable access to the property at regular intervals for the purposes of ascertaining the degree of occupation.
3. Separate applications must be made in respect of each financial year.
4. For periods in excess of twelve months the applicant shall provide detailed information to justify why the partial occupation is unavoidable and how it remains of a temporary nature.
5. Retrospective applications will not be accepted except in exceptionally circumstances and only where the applicant can prove to the Council's satisfaction that the property was partly occupied.

## **Awards and Appeals**

1. The amount of relief shall be as calculated in accordance with the provisions of section 44a of the Local Government Finance Act.
2. Ratepayers aggrieved with an initial decision made in respect of an application have a right of appeal but, since the Council's discretion is very limited, appeals may only be submitted where the application is refused.
3. 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.
4. Determination of awards and appeals shall be processed in accordance with the Council's Constitution.