



# **City of York Council Policy for the granting of Discretionary Non-Domestic Rate Relief**

## Version Control

<i>Version</i>	<i>Version date</i>	<i>Revised by</i>	<i>Description</i>
1	December 2023	LM/DA	Policy including all reliefs for 2024, including the Non Domestic Rating Act 2023
2	December 2024	LM/DA	Policy including all reliefs for 2025 including changes in legislation

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## **1.0 Purpose of the Policy**

- 1.1 The purpose of this policy is to determine the level of discretionary relief and related areas to be granted to certain defined ratepayers within the Council's area. The policy includes all changes effective from 1<sup>st</sup> April 2025.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant mandatory relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Likewise, certain premises situated within a rural settlement area will be eligible for mandatory relief. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 In addition to the above, Central Government is keen that in certain cases, assistance should be provided to businesses who have had increases in their rate liability due to the revaluation of premises in April 2023. In these cases, and where the Council meets Central Government guidelines, grants are available under section 31 of the Local Government Act 2003.
- 1.4 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met. In the case of the new reliefs, some guidance has been issued by Central Government outlining actions expected to be taken by local authorities. This policy includes Government guidance where appropriate but also looks to target discretionary relief in line with the Council's priorities.
- 1.5 This document outlines the following areas:
- Details of the criteria for receiving Discretionary Reliefs for all relevant areas;
  - The Council's policy for the granting of all types of Discretionary Reliefs;
  - Guidance on granting and administering the reliefs and awards; and
  - The Council's Scheme of Delegation.
- 1.6 Where organisations apply for relief they will be granted (or not granted) relief or reductions in line with the following policy.

## 2.0 Mandatory Relief - Legislative Background

### Charity Relief

- 2.1 The powers relating to the granting of mandatory<sup>1</sup> and discretionary relief are given to the Council under the Local Government Finance Act 1988<sup>2</sup>. Charities and Trustees for Charities are only liable to pay one fifth of the Non-Domestic Rates that would otherwise be payable where property is occupied and used wholly or mainly for charitable purposes. This amounts to mandatory relief of 80%. For the purposes of the Act, a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. The provision has been extended under the Local Government Act 2003 (effective from 1<sup>st</sup> April 2004) to registered Community Amateur Sports Clubs (CASCs). Full details of the mandatory provisions are given later within this policy.
- 2.2 In the case of charity shops, the premises must meet the criteria laid down by section 64 (10) of the Local Government Finance Act 1988 which states that the premises are to be treated as used for charitable purposes at any time it is wholly or mainly used for the sale of goods donated to the charity and the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity.
- 2.3 The Council has discretion to grant relief of up to a further 20% for these mandatory cases under its discretionary provisions.
- 2.4 From 1st April 2025, Central Government have determined that all Private Schools which would have previously been entitled to mandatory relief (either as a charity or charitable organisation), will **no longer be entitled to mandatory relief**. For the purposes of this change the definition of 'Private School' is an educational establishment that provides compulsory full time education where a fee is payable.
- 2.5 The Non-Domestic Rating (Multipliers and Private Schools Act 2025) will end relief eligibility for private schools. This change is intended to take effect from April 2025, subject to Parliamentary process. Private schools which are 'wholly or mainly' concerned with providing full time education to pupils with an Education, Health and Care Plan will remain eligible for relief.

### Rural Rate Relief

- 2.6 From 1<sup>st</sup> April 1998, under powers originally granted to the Council by the Local Government and Rating Act 1997<sup>3</sup>, certain types of business in rural settlements, with a population below 3000 may qualify for mandatory rate relief of 100 per cent<sup>4</sup> Businesses that qualify for this relief are the sole general store and the sole post office in the settlement, provided it has a Rateable Value of up to £8500; any food shop with a Rateable Value of up to £8500; and the sole pub and the sole petrol station in the settlement provided it has a Rateable Value of up to £12500.

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<sup>1</sup> S43 & S45 Local Government Finance Act 1988

<sup>2</sup> S47 & S48 Local Government Finance Act 1988

<sup>3</sup> LGFA 1988, s.47, as amended by Sch. 1 to the Local Government and Rating Act 1997

<sup>4</sup> the increase to 100% mandatory relief is effected by The Non Domestic Rating Act 2023 with effect from 1st April 2024.

## **What rural settlements exist within the City of York Council's area?**

- 2.6 The following are deemed to be rural settlements within the Council's area:  
Acaster; Malbis; Earswick; Kexby; Skelton; Askham; Bryan; Elvington; Murton; Askham Richard; Fulford; Naburn; Deighton; Holtby; Nether Poppleton; Upper Poppleton; Rufforth Wheldrake; Stockton-on-the-Forest;
- 2.7 Where businesses in rural settlements have a Rateable Value of up to £16,500 **and** are not in receipt of mandatory relief, the Council may decide to give up to 100 per cent discretionary relief if it is satisfied that the business is of benefit to the community and having regard to the interests of its Council Taxpayers.

## **3.0 Discretionary Relief – Legislative Background**

### **Introduction**

- 3.1 The original purpose of discretionary relief was to provide assistance where the property does not qualify for mandatory relief, or to 'top' up cases where ratepayers already receive mandatory relief.
- 3.2 Over recent years and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide more assistance to businesses and organisations.
- 3.3 The range of bodies, which are eligible for discretionary rate relief, is wide and not all of the criteria laid down by the legislation will be applicable in each case.
- 3.4 Unlike mandatory relief, ratepayers are obliged to make a written application to the Council. The Council will expect all businesses to make applications in such a format as is required (which may vary from time to time) and for the business to provide such information and evidence as required in order to determine whether relief should be awarded.
- 3.5 The Council is obliged to carefully consider every application on its merits, taking into account the contribution that the organisation makes to the amenities within the authority's area. There is no statutory appeal process or Tribunal against any decision made by the Council although, as with any decision of a public authority, decisions can be reviewed by Judicial Review. The authority will however, upon request, review decisions made. Details of the internal review process are given within this policy.
- 3.6 Granting of the relief falls broadly into the following categories:
- (a) Discretionary Relief – Charities who already receive mandatory relief.
  - (b) Discretionary Relief – Premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts **or** premises occupied by organisations not established or conducted for profit and wholly or mainly used for the purposes of recreation;

- (c) Discretionary Relief – Rural Rate relief - premises not receiving mandatory relief but of benefit to the local community and less than £16,500 RV;
- (d) Discretionary Relief – Granted under the Localism Act 2011 provisions;
- (e) Supporting Small Businesses Relief (from 1<sup>st</sup> April 2023 for a period of up to three years); and
- (f) Retail, Hospitality and Leisure Business Rates Relief (from 1<sup>st</sup> April 2025 for a period of one year);

3.7 The decision to grant or not to grant discretionary relief is a matter purely for the Council.

## **4.0 The Council’s approach to granting Discretionary Relief**

- 4.1 This policy has been developed taking into account the aspirations and challenges facing the City of York.
- 4.2 The policy is one of discretion and is based upon the **four** ambitions set out in the following paragraphs. The extent to which any discount can be provided in any one year outside of the qualifying criteria is the budget available and the Subsidy Rules.
- 4.3 It is important that any decision to provide a discount is based upon the set criteria and is rigorously controlled. This will avoid external criticism from both the business community and local tax payer. It also ensures that a formal process to consider the financial implications has been undertaken and that the decision is both democratic and transparent.
- 4.4 The localisation of business rates with effect from 1<sup>st</sup> April 2013 and this policy may through stimulating economic growth help to generate greater retained income helping to provide sustainable funding against which applications can be considered.

### **Ambition 1 – Supporting Young Business in our Economic Growth Sectors**

- 4.5 The York growth sectors are defined in the draft Inward Investment Strategy. The growth sectors are:
  - (a) Bio-medical/sciences;
  - (b) Agritech;
  - (c) Insurance & Professional Services;
  - (d) Rail & related industries;
  - (e) Business software innovation; and
  - (f) Creative medicine

#### **Level of Relief:**

Young businesses (first five years of trading) in target sectors can receive up to rate relief of 50% in first year, 20% in second year, up to a maximum of £5K in any one year.

#### **The qualifying criteria are:**

- (a) Young – must have been founded less than 2 years from date of application;
- (b) Must be independent – not a subsidiary or local branch of an existing business;
- (c) Must not be eligible for small business rates relief;
- (d) York-based – must be paying rates on a property in the City of York Council area;

- (e) Target sectors – must be working in one of the six growth sectors;
- (f) Must be able to demonstrate need for rate relief;
- (g) Must be able to demonstrate the business will be viable after two years relief;
- (h) Must demonstrate the potential to create new jobs.

### **Ambition 2 – Bringing Empty Listed Buildings back into use.**

- 4.6 Empty Listed Buildings receive mandatory 100% rate relief with no time limit. As an incentive to bring such premises back into use, relief is proposed on a sliding scale – 80%/50%/20% over three years – to the landlords or occupiers of the building up to a maximum of £10K (taking into account any Government incentives) in any one year. The qualifying criteria are:
- (a) The building must be Listed and have been vacant for a minimum of 12 months;
  - (b) Some renovation must be required to bring the premises back into use;
  - (c) Application must gain Listed Building consent for the proposed work (and planning permission, if required);

### **Ambition 3 – Significant business relocations to York**

- 4.7 This category is intended to allow the possibility of relief being awarded to organisations seeking to relocate or invest in new operations in York, as opposed to another area outside of the City region, which would have a significant impact on employment. Relief would be offered at 1% relief for every new job up to a maximum of 50% or funding available in financial year of application and within the Subsidy rules in the first year of relocation/inward investment only. The qualifying criteria are:
- (a) Inward investment must create new jobs (not just relocation of existing employees to York);
  - (b) Available to companies or organisations in target growth sectors, with the exception of retail;
  - (c) Jobs created must not have a significant risk of displacing similar employment from existing York businesses.

### **Ambition 4 – Business Development District**

- 4.8 This ambition is to incentivise the development of business opportunities by providing a discount of 50% on the rates payable in respect of unoccupied commercial properties. The incentive is intended to encourage the development of thriving and more vibrant communities by creating employment, improving the street scene, and creating opportunity through bringing unoccupied commercial properties back into use.
- 4.9 The ambition will target specific geographical areas identified through ongoing review and approved by Cabinet with automatic awards instead of individual application. The Cabinet decision will be based on consideration of the local vacancy factor of commercial properties. This ambition will help support the corporate priorities of:
- (a) Creating jobs and growing the economy;
  - (b) Building strong communities.
- 4.10 The qualifying criteria are:
- The premise must be unoccupied, commercial and on the Valuation Office List;



- Any discretionary relief cannot be claimed in addition to Central Governments Reoccupation relief;
- The relief will be calculated after the award of any Small Business Rate Relief if applicable:
- Any award will be for the maximum of eighteen months;
- The relief is for retail premises only and any award is a discretionary decision made by the council to which there is no right of appeal;
- The council will define the boundary of any business development district taking into account the vacancy factor of commercial premises;
- No award will be made in respect of Financial Services including payday lenders, betting shops and pawn brokers or any other use that the council would deem inappropriate or would conflict with the Council's wider objectives for the local area;
- The maximum award is 50% of the residual rates payable after the award of any Small Business Rate Relief if applicable;
- There is a £50,000 Rateable Value Cap.

4.11 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988 where hardship is proven to the Council, then there will be no requirement to grant Discretionary Rate Relief for that amount.

4.12 In certain cases, the order in which relief is granted is specified. Mandatory relief shall be granted in all cases where the criteria is met irrespective of whether discretionary relief can be granted or not.

## **5.0 The Council's approach to granting Government led Discretionary Relief schemes.**

5.1 Over the past few years, a number of schemes have been led by Central Government but without specific legislative changes. These are administered under S47 of the Local Government Finance Act 1988 and guidance is often provided. The Council is keen to support such initiatives especially where they are designed to help local businesses and will look to maximise both the reliefs given as well as maximise any grants receivable. However, the Council reserves the right to vary its approach where thought appropriate.

## **6.0 Effect on the Council's Finances**

6.1 The granting of discretionary relief will, in the main, involve a cost to the Council. Since the change to the funding for Non-Domestic Rating in April 2013, the effect of the relief is complex.

6.2 Any amounts granted prior to 1<sup>st</sup> April 2013 and continuing since that date will be included in the Council's baseline within the Business Rates Retention Scheme. For any amounts granted for similar cases after 1<sup>st</sup> April 2013, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, and 50% by the Council.

6.3 Where Central Government leads an initiative, grants are often available through section 31 of the Local Government Act 2003. This is not automatic and Central Government will look to the Council to adopt the recommended approach when granting in these areas.

6.4 The financial effects of discretionary reliefs covered by this policy are as follows:

Appendix	Relief Type	Granted after 1 <sup>st</sup> April 2025
	<b>Charity Relief</b>	
A	Discretionary relief granted to Mandatory Relief recipients	50% borne by the Council
B	Non-profit Making Organisations including Sports Clubs and societies	50% borne by the Council
	<b>Rural Rate Relief</b>	
C	Other premises within a rural settlement under £16500 RV	50% borne by the Council
	<b>Localism</b>	
D	Discretionary Relief granted to ratepayers generally and not covered by any other section.	50% borne by the Council
	<b>Supporting Small Business Relief</b>	
E	Supporting Small Businesses Relief (from 1 <sup>st</sup> April 2023 for a period of up to three years if conditions are met	Section 31 Grant
	<b>Retail, Hospitality and Leisure Business Rates Relief</b>	
F	Retail, Hospitality and Leisure Business Rates Relief (from 1 <sup>st</sup> April 2025 for a period of one year).	Section 31 Grant

## 7.0 Administration of Discretionary Relief

7.1 The following section outlines the procedures followed by officers in granting, amending, or cancelling discretionary relief and reduction as allowed by the Non Domestic Rating Act 2023.

### Applications and Evidence

7.2 All reliefs must be applied for. Application forms are produced by the Council in electronic format. The relevant forms are available online via the Council's website.

7.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts (normally the last two years), financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect organisations claiming relief to facilitate this where necessary.

- 7.4 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

### **Granting of relief**

- 7.5 To ensure transparency and fairness any consideration to award a relief must have a clear and measurable link to the four ambitions set out above. In addition, the business must provide a clear business case setting out the benefits to the Council and its tax payers of providing any such relief.
- 7.6 All applications must use the standard application form with additional supporting information attached. Submissions can be made in both a paper and electronic format.
- 7.7 The business case considered must contain the full financial impact on the Council along with measurable medium and longer term benefits.
- 7.8 Where an application is made by a ratepayer who receives mandatory relief, a decision to award additional discretionary relief may be made by the Head of Service. Discretionary rate relief of any other amount up to 100%, decisions to be made by the Council Economic Growth Team in consultation with the Section 151 Officer.
- 7.9 Discretionary relief is to be granted from the beginning of the financial year in which the decision is made or when liability begins whichever is the later. Where the relief is fully Government funded, relief will be granted as long as the ratepayer is eligible.

### **Variation of a decision**

- 7.10 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect on a date determined by the Council.
- 7.11 A decision may be revoked at any time by the Council.

### **Reviews**

- 7.12 This policy will be reviewed annually to ensure its continued relevance and to assess its performance against the four ambitions.

### **Appeals**

- 7.13 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by a member of the Service Leadership Team. Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.
- 7.14 Where the ratepayer wishes to appeal the decision the case will be considered by the Section 151 officer whose decision on behalf of the Council will be final.

- 7.15 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

## **8.0 Reporting changes in circumstances**

- 8.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief, to be reported as soon as possible. This will be important where the change would result in the amount of the award being reduced or cancelled e.g., where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.

- 8.2 Where a change of circumstances is reported, the relief will, if appropriate, be revised or cancelled as appropriate. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

## **9.0 Fraud**

- 9.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

**Appendix A**  
**Discretionary Relief – Mandatory Relief recipients**

## Discretionary Relief – Mandatory Relief recipients

### General Explanation

- A.1 S43 of the Local Government Finance Act 1988 allows mandatory relief (80%) to be granted on premises if the ratepayer is a charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes. No charge is made in respect of unoccupied premises where it appears that *when next in use* it will be used wholly or mainly for those purposes.
- A.2 The legislation has been amended by the Local Government Act 2003 (effective from 1<sup>st</sup> April 2004) to include registered<sup>5</sup> Community Amateur Sports Clubs (CASC). These organisations can now receive the mandatory (80%) relief.

### Charity registration

- A.3 Charities are defined within the legislation as being an institution<sup>6</sup> or other organisation established for charitable purposes only or by persons administering a trust established for charitable purposes only.
- A.4 The question as to whether an organisation is a charity may be resolved in the majority of cases by reference to the register of charities maintained by the Charity Commissioners under s.4 of the Charities Act 1960. Entry in the register is conclusive evidence. By definition, under the Non-Domestic Rating legislation, there is no actual need for an organisation to be a registered charity to receive the relief and this has been supported by litigation<sup>7</sup>, however in all cases the organisation must fall within the following categories:
- trusts for the relief of poverty;
  - trusts for the advancement of religion;
  - trusts for the advancement of education; and
  - trusts for other purposes beneficial to the community, but not falling under any of the preceding heads.
- A.5 Certain organisations are exempted from registration generally and are not required to make formal application to the Charity Commissioners these are:
- the Church Commissioners and any institution administered by them;
  - any registered society within the meaning of the Friendly Societies Acts of 1896 to 1974;
  - units of the Boy Scouts Association or the Girl Guides Association; and
  - voluntary schools within the meaning of the Education Acts of 1944 to 1980.
- A.6 The Council will consider charitable organisations, registered or not, for mandatory relief.

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<sup>5</sup> Registered with HMRC as a CASC

<sup>6</sup> S67(10) Local Government Finance Act 1988

<sup>7</sup> Income Tax Special Commissioners v Pemsell (1891)

## **Use of Premises – wholly or mainly used.**

- A.7 Irrespective of whether an organisation is registered as a charity or not, the premises **must** be wholly or mainly used for charitable purposes. This is essential if any relief (either mandatory or discretionary) is to be granted. In most cases this can be readily seen by inspection, but on occasions the Council has had to question the actual use to which the premises are to be put. In some cases, it will be necessary for the Council to inspect any premises fully.
- A.8 Guidance from the Department of Communities and Local Government (now MHCLG) has stated that in the case of ‘mainly’, at least 51% must be used for charitable purposes whether of that charity or of that and other charities
- A.9 The following part of this section gives details on typical uses where relief may be given plus additional criteria that have to be satisfied. The list is not exhaustive but gives clear guidance on premises for which mandatory relief can be granted *and therefore* premises which may be equally considered for discretionary rate relief.

## **Offices, administration, and similar premises**

- A.10 Premises used for administration of the Charity include:
- Offices;
  - Meeting Rooms; and
  - Conference Rooms.

## **Charity shops**

- A.11 Charity shops are required to meet additional legislative criteria if they are to receive mandatory relief. Section 64 (10) of the Local Government Finance Act 1988 provides that a property is to be treated as being wholly or mainly used for charitable purposes at any time if, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.
- A.12 In order to ascertain whether an organisation meets these requirements, inspections may be made by an officer of the Council when an application is received

## **Granting of Mandatory Relief - the Council’s Policy**

- A.13 Where the criteria for awarding mandatory relief are met, the rate charges shall be calculated in accordance with the legislation reducing the liability of ratepayers for each day that the criteria are met.

## **Charity Relief – Mandatory Relief recipients, the Council’s Policy for granting discretionary relief.**

- A.14 Discretionary rate relief will be considered as outlined within this policy.

## **Appendix B**

### **Discretionary Relief – Non-Profit Making Organisations including Recreation.**



## Discretionary Relief – Non-Profit Making Organisations including Recreation.

### General explanation

#### Non-Profit

- B.1 The legislation<sup>8</sup> allows the Council to grant discretionary relief where the property is not an *excepted* one and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature, or the fine arts.
- B.2 Relief cannot be granted to any premises occupied by the Council, or any town, parish council or major Precepting Authority (*excepted premises*).
- B.3 A number of issues arise from the term 'not established or conducted for profit'. This requires the Council to make enquiries as to the overall purpose of the organisation although if surpluses and such amounts are directed towards the furtherance or achievement of the objects of the organisation then it does not necessarily mean that the organisation was established or conducted for profit.<sup>9</sup>

#### Recreation Clubs

- B.4 Ideally all recreation clubs should be encouraged to apply for Community Amateur sports Club (CASC) status, which would automatically entitle them to 80% relief. The relief granted to CASCs is covered earlier within this policy.
- B.5 Recreation clubs can also apply to the Charity Commissioners for registration as a Charity (thereby falling under the mandatory provisions for 80% relief) where they meet the following conditions:
- a. The promotion of community participation in healthy recreation and by the provision of facilities for the playing of particular sports; and
  - b. The advancement of the physical education of young people not undergoing formal education.
- B.6 Where sports clubs do not meet the CASC requirement, and are not registered charities, discretionary relief can be granted (0-100%) where the property is not an *excepted* one, it is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.

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<sup>8</sup> S47 Local Government Finance Act 1988

## Definition of Recreation

B.7 Recreation is clearly defined by the Sports Council as any of the following<sup>10</sup>

Aikido	Croquet	Kabaddi	Real Tennis	Tang Soo Do
American Football	Crossbow	Karate	Roller Hockey	Tenpin
Angling	Curling	Kendo	Roller Skating	Bowling
Archery	Cycling	Korfball	Rounders	Trampolining
Arm Wrestling Association	Disability Sport	Lacrosse	Rowing	Triathlon
Football	Dragon Boat Racing	Lawn Tennis	Rugby League	Tug of War
Athletics	Equestrian	Life Saving	Rugby Union	Unihoc
Australian Rules Football	Fencing	Luge	Sailing	Volleyball
Badminton	Fives	Modern Pentathlon	Sand/Land Yachting	Water Skiing
Ballooning	Flying	Motor Cycling	Shinty	Weightlifting
Baseball	Gaelic Football	Motor Sports	Shooting	Wrestling
Basketball	Gliding	Mountaineering	Skateboarding	Yoga
Baton Twirling	Golf	Movement, Dance, Exercise & Fitness	Skiing	
Biathlon	Gymnastics	Netball	Skipping	
Bicycle Polo	Handball	Orienteering	Snowboarding	
Billiards and Snooker	Hang/Para Gliding	Parachuting	Softball	
Bobsleigh	Highland Games	Petanque	Sombo	
Boccia	Hockey	Polo	Wrestling	
Bowls	Horse Racing	Pony Trekking	Squash	
Boxing	Hovering	Pool	Skater/Street Hockey	
Camogie	Hurling	Quoits	Sub-Aqua	
Canoeing	Ice Hockey	Racketball	Surf Life Saving	
Caving	Ice Skating	Rackets	Surfing	
Chinese Martial Arts	Jet Skiing	Raquetball	Swimming & Diving	
Cricket	Ju Jitsu	Rambling	Table Tennis	
	Judo		Taekwondo	

## Access to clubs

B.8 Guidance issued by the DCLG (now MHCLG) also requires the Council to consider access to clubs within the community before granting discretionary relief.

B.9 Membership should be open to all sections of the community. There may be legitimate restrictions placed on membership which relate for example to ability in sport or to the achievement of a standard in the field covered by the organisation or where the capacity of the facility is limited, but in general membership should not be exclusive or restrictive.

B.10 Membership rates should not be set at such a high level as to exclude the general community. However, membership fees may be payable at different rates that distinguish

<sup>10</sup> Definition last reviewed by Sport England in 2002

the different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed. In general, the club or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.

- B.11 The Council also asks the following question to help establish the level of access 'Does the organisation actively encourage membership from particular groups in the community e.g., young people, women, older age groups, persons with disability, ethnic minorities' etc.?'

### **Provision of facilities**

- B.12 Clubs which provide training or education are encouraged, as are those who provide schemes for particular groups to develop their skills e.g., young people, the disabled, retired people.
- B.13 A number of organisations run a bar. The mere existence of a bar will not in itself be a reason for not granting relief. However, the Council focuses on the main purpose of the organisation. The Council is encouraged to examine the balance between playing and non-playing members.
- B.14 Within this area, the Council also considers whether the facilities provided relieve the Council of the need to do so or enhance and supplement those that it does provide.
- B.15 In view of the changes in legislation from 1st April 2025 which removes certain private schools from receiving mandatory relief, the Council has decided that those establishments will **not** be granted any discretionary relief.
- B.16 For the purposes of this change the definition of 'Private School' is an educational establishment that provides compulsory full time education where a fee or other consideration is payable.

### **Discretionary Relief - Non-Profit Organisations including Recreation – the Council's Policy**

- B.17 The Council will consider applications for discretionary rate relief from non-profit making organisations on their own merits on a case-by-case basis. The Council's Economic Growth team will administer these applications and inform ratepayers of the Council's decision.

**Appendix C**  
**Discretionary Relief – Premises within Rural Settlements**

## **Discretionary Relief – Premises within Rural Settlements**

- C.1 The Local Government and Rating Act 1997 allows discretionary relief of up to 100% to be granted where the rateable value is £16500 or less and:
- (a) Property is used for purposes which are of benefit to the local community; and
  - (b) It would be reasonable for the billing authority to award relief, having regards to the Council's Council Taxpayers.
- C.2 As with most discretionary relief, part of the cost, is met by Central Government and the balance from local sources.
- C.3 The main criteria for granting discretionary relief in respect of rural rate relief is that premises are used to benefit the local community.

### **Benefit to the local community**

- C.4 Whilst each application for the relief will be considered on its own merits, there are certain factors which weigh heavily in the decision-making process. It is this Council's belief that the spirit of the legislation is to assist businesses and amenities, which contribute significantly to the quality of life of the people who have their main home in the Rural Settlement.
- C.5 To be successful for consideration, a business must show that its existence is a significant benefit to the local community with the majority of local residents directly benefiting from services or facilities provided by that business

### **Rural Rate Relief – the Council's Policy for granting discretionary relief.**

- C.6 The Council will also consider applications for a discretionary rural rate relief from all ratepayers, not entitled to mandatory relief up to a maximum of 100%.
- C.7 The Council will consider applications for discretionary rate relief from non-profit making organisations on their own merits on a case-by-case basis. The Council's Economic Growth team will administer these applications and inform ratepayers of the Council's decision.

## **Appendix D**

### **Discretionary Relief – Localism Act 2011**

## Discretionary Relief – Localism Act 2011

### General explanation

- D.1 Section 69 of the Localism Act 2011 amended Section 47 of the Local Government Finance Act 1988. These provisions allow all Councils to grant discretionary relief in **any** circumstances where it feels fit having regards to the effect on the Council Taxpayers of its area.
- D.2 The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Taxpayers.

### Discretionary Relief – Localism – the Council's Policy

- D.3 Applications will be considered from any ratepayer who wishes to apply. However, where a ratepayer is suffering hardship or severe difficulties in paying their rates liability then relief can be granted under the existing provisions as laid down by Section 49 of the Local Government Finance Act 1988. There will be no requirement to grant relief in such cases under the Council's discretionary relief policy.
- D.4 The Council will consider applications for discretionary rate relief under these provisions on a case-by-case basis.
- D.5 The Council's Economic Growth team will administer these applications and inform ratepayers of the Council's decision.
- D.6 In view of the changes in legislation from 1st April 2025 which removes certain private schools from receiving mandatory relief , the Council has decided that those establishments will **not** be granted any discretionary relief.
- D.7 For the purposes of this change the definition of 'Private School' is an educational establishment that provides compulsory full time education where a fee or other consideration is payable.

**Appendix E**  
**Supporting Small Businesses Relief (until 31<sup>st</sup> March 2026)**



## **General Explanation**

- E.1 For the financial years 2023/24 to 2025/26, the Government will, in line with the eligibility criteria set out below, reimburse the Council if it uses its discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended), to grant 2023 Supporting Small Business relief.
- E.2 It will be for the Council, which administers the 2023 Supporting Small Business (2023 SSB) relief, to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.
- E.3 Central government will reimburse the Council and major precepting authorities for the actual cost to them under the rates retention scheme of the 2023 Supporting Small Business relief that falls within the definitions in this policy.

## **Who is eligible for the 2023 Supporting Small Business Relief (2023 SSB) and how much relief will be available?**

- E.4 2023 SSBR will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their Small Business, Rural Rate Relief or 2017 SSBR and, as a result, are facing large increases in their bills.
- E.5 Charities and Community Amateur Sports Clubs, who are already entitled to mandatory 80% relief, are not eligible for 2023 SSBR.
- E.6 To support these ratepayers, 2023 SSBR will ensure that the increase in the bills of these ratepayers is limited to a cash value of £600 per year. This cash maximum increase ensures that ratepayers do not face large bill increases in 2023/24 after transitional relief and small business rate relief (as applicable) have been applied. In order to simplify the scheme, the 2023 SSBR will not include minimum percentage bill increases (unlike the 2017 scheme).
- E.7 Those on 2023 SSBR whose 2023 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for 2023 SSBR.
- E.8 The 2017 SSBR scheme was provided to support small and medium ratepayers who had seen large increases in their bills at the 2017 revaluation. They have, therefore, had 6 years of support to allow them to adjust to their full 2017 bills. Therefore, for those ratepayers receiving 2017 SSB relief in 2022/23, any eligibility for 2023 SSBR will end on 31 March 2024.
- E.9 The Council will ensure this eligibility criteria is clear in the scheme approved and that relief for these ratepayers is awarded for one year only so that the relief can then be withdrawn on 31 March 2024 without further notice.
- E.10 A change of ratepayers will not affect eligibility for the Supporting Small Business scheme but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.

- E.11 There is no second property test for eligibility for the 2023 SSBR scheme. However, those ratepayers who during 2022/23 lost entitlement to Small Business Rate Relief (because they failed the second property test) but have, under the rules for Small Business Rate Relief, been given a 12 month period of grace before their relief ended - can continue on the 2023 SSBR scheme for the remainder of their 12 month period of grace.

### **Sequence of reliefs**

- E.12 Hereditaments eligible for charity or Community Amateur Sports Club relief or hereditaments which are unoccupied are not eligible for 2023 SSBR. For the avoidance of doubt, small business rate relief or rural rate relief will not be applied to further reduce the bill found under 2023 SSBR (to avoid the double counting of relief).
- E.13 The same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate will not further reduce the bill found under 2023 SSBR.
- E.14 All other discretionary reliefs, including those funded by section 31 grants, will be considered after the application of 2023 SSBR.

### **Subsidy control**

- E.15 The 2023 SSBR is likely to amount to a subsidy. Therefore, any relief provided by the Council under this scheme will need to comply with the UK's domestic and international subsidy control obligations.
- E.16 To the extent that the Council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2025/26 year and the two previous financial years).
- E.17 In those cases where it is clear to the Council that the ratepayer is likely to breach the MFA limit then the Council will withhold the relief. Otherwise, the Council may include the relief in bills and ask the ratepayers, on a self-assessment basis, to inform the Council if they are in breach of the MFA limit.
- E.18 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the Council will include details of the subsidy on the subsidy control database.

### **Recalculations of reliefs**

- E.19 As with other reliefs, the amount of SSBR awarded will be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or to the hereditament. This change of circumstances could arise during the year in question or during a later year.

- E.20 Therefore, when making an award for SSBR, the Council will ensure the conditions of the award that the relief are subject to the property's continuing eligibility. If the use of the property changes so that it is no longer eligible, the relevant chargeable amount must be recalculated to reflect that fact.
- E.21 The Council will also ensure that the scheme provides that eligibility for those ratepayers previously in the 2017 SSBR scheme in 2022/23 are eligible for one year of relief only and that the relief will then be withdrawn from those ratepayers on 31 March 2024 without further notice.

**Supporting Small Business Rates Relief (2023/24 to 2025/26) - the Council's policy for granting discretionary relief.**

- E.22 The Council has decided to grant relief strictly in accordance with Central Government guidelines.

**Appendix F**  
**Retail Hospitality and Leisure Relief Scheme (2025/26)**

## **General Explanation**

- F.1. The 2025/26 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with a 40% relief, up to a cash cap limit of £110,000 per business.

## **How will the relief be provided?**

- F.2 As this is a temporary measure for 2025/26, Government is not changing the legislation relating to the reliefs available to properties. Instead, Government will, in line with the eligibility criteria set out in this guidance, reimburse the Council if it uses its discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief. It will be for the Council to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.
- F.3 Government will fully reimburse the Council and major precepting authorities for their loss of income under the rates retention scheme as a result of awarding the relief that falls within the definitions in this guidance, using a grant under section 31 of the Local Government Act 2003.
- F.4 The government expects the Council to apply and grant relief to qualifying ratepayers from the start of the 2025/26 billing year.

## **Which properties will benefit from relief?**

- F.5 Hereditaments which benefit from the relief will be those which for a chargeable day in 2025/26:
- (a) meet the eligibility criteria; and
  - (b) the ratepayer for that chargeable day has not refused the relief for the eligible hereditament. The ratepayer may refuse the relief for each eligible hereditament anytime up to 30 April 2026. The ratepayer cannot subsequently withdraw their refusal for either all or part of the financial year.
- F.6 The Council has decided that, for the purposes of section 47 of the 1988 Act, hereditaments where the ratepayer has refused the relief are outside of the scheme and outside of the scope of the decision of which hereditaments qualify for the discount and are therefore ineligible for the relief.
- F.7 In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, the Council may not grant the discount to themselves or precepting authorities

## **How much relief will be available?**

- F.8 Subject to the £110,000 cash cap per business, the total amount of government-funded relief available for each property for 2025/26 under this scheme is for chargeable days from 1 April 2025 to 31 March 2026, 40% of the chargeable amount.
- F.9 The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where the Council has used its

wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants. However, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e., charitable relief etc.) will be applied first in the sequence of discretionary reliefs and, therefore, before Retail, Hospitality and Leisure relief. Authorities may use their discretionary powers to, at cost to themselves, offer further discounts outside this scheme or additional relief to hereditaments within the scheme. However, where the Council applies a locally funded relief under section 47, this will be applied after the Retail, Hospitality and Leisure relief.

- F.10 The ordering **will** be applied in following sequence:
- Transitional Relief
  - Mandatory Reliefs (as determined in legislation)
  - S.47 Discretionary Relief in the following order:
    - (i) 2023 Supporting Small Business (SSB);
    - (ii) Former categories of discretionary relief available prior to the Localism Act 2011 (i.e., charitable, CASC, rural top up, and not for profit) will be applied first in the sequence of discretionary reliefs, after SSB;
    - (iii) Other discretionary (centrally funded);
    - (iv) 2025/26 Retail Hospitality and Leisure relief scheme; and
    - (v) Other locally funded schemes (such as section 49 hardship).
- F.11 Subject to the cash cap, the eligibility for the discount and the relief itself will be assessed and calculated on a daily basis. The following formula will be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2025/26:
- Amount of relief to be granted =  $V \times 0.40$  where:
  - $V$  is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any certain other discretionary reliefs.
- F.12 This will be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.
- F.13 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties up to the maximum £110,000 cash cap, per business.

## **The Cash Cap and Subsidy Control**

- F.14 Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England.
- F.15 Where a ratepayer has a qualifying connection with another ratepayer, then those ratepayers will be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:
- (a) where both ratepayers are companies, and
    - (i) one is a subsidiary of the other, or
    - (ii) both are subsidiaries of the same company; or
  - (b) where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.

- F.16 The Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by the Council under this scheme will need to comply with the UK's domestic and international subsidy control obligations.
- F.17 To the extent that the Council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a 3-year period (consisting of the 2025/26 year and the 2 previous financial years).
- F.18 In those cases, where it is clear to the Council that the ratepayer is likely to breach the cash cap or the MFA limit, then the Council will automatically withhold the relief.
- F.19 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the Council will include details of the subsidy on the subsidy control database.

### **Splits, mergers, and changes to existing hereditaments**

- F.20 The relief will be applied on a day-to-day basis using the formula set out above. A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, will be considered afresh for the relief on that day.

### **Recalculations of relief**

- F.21 The amount of relief awarded will be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.

### **Eligibility for the Retail, Hospitality and Leisure Relief Scheme**

- F.22 The Council uses the following definitions to establish eligibility for the relief:

**Hereditaments that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied hereditaments which meet all of the following conditions for the chargeable day:**

- they are wholly or mainly being used:
  - (i) as shops, restaurants, cafes, drinking establishments, cinemas, or live music venues,
  - (ii) for assembly and leisure; or
  - (iii) as hotels, guest & boarding premises, or self-catering accommodation

#### **i. Hereditaments that are being used for the sale of goods to visiting members of the public:**

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices

- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/caravan show rooms
- Second-hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

**ii. Hereditaments that are being used for the provision of the following services to visiting members of the public:**

- Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/key cutting
- Travel agents
- Ticket offices e.g., for theatre
- Dry cleaners
- Launderettes
- PC/TV/domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire

**iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:**

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bar

**iv. Hereditaments which are being used as cinemas.**

**v. Hereditaments that are being used as live music venues:**

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g., the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g., because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music.



**vi. Hereditaments that are being used for the provision of sport, leisure, and facilities to visiting members of the public (including for the viewing of such activities).**

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

**vii. Hereditaments that are being used for the assembly of visiting members of the public.**

- Public halls
- Clubhouses, clubs, and institutions

**viii. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**

- Hotels, Guest, and Boarding Houses
- Holiday homes
- Caravan parks and sites

F.23 To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

F.24 The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes.

**Hereditaments that are being used for the provision of the following services to visiting members of the public:**

F.25 The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of this discount. Again, it is for the Council to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them **not** eligible for the discount under their local scheme:

- Financial services (e.g., banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops);
- Medical services (e.g., vets, dentists, doctors, osteopaths, chiropractors);
- Professional services (e.g., solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents); and
- Post office sorting offices.

**Retail Hospitality and Leisure Business Rates Scheme (2025/26) - the Council's policy for granting discretionary relief.**

F.26 The Council has decided to grant relief strictly in accordance with Central Government guidelines.

**Appendix G**  
**Application Form**



## Application for Discretionary Rate Relief

Please read the enclosed criteria carefully before completing

<b>The Applicant</b>		
Name of Organisation:		
Property Address for which rate relief is being sought:		
Property Reference Number:		
Contact Name and Address:		
Contact Telephone Number:		
Contact Email Address:		
<b>About Your Organisation</b>		
Is your organisation a Registered Charity?	YES	NO
Registered Charity Number: If you have answered YES, go to section on participation		
Are you registered with the Inland Revenue as a Community Amateur Sports Club (CASC)?	YES	NO
Registration Number: If you have answered YES, go to section on participation		
Is the organisation established or conducted on a not-for-profit basis?	YES	NO
Please tell us what is the legal structure of your organisation:		
Only not for profit organisations are eligible for DRR. If your organisation makes a surplus, please tell us how those are distributed		

## Participation

Tell us how your organisation meets the essential criteria and give examples of community working with our target groups:

Please continue on a separate sheet where necessary

## Financial Information

### Reserves

Please complete the following statement of funds held on 1st April last in your:

Current Account: £

Deposit Account: £

Building Society Account: £

Other: £

If in making our assessment you think we should discount any part of your reserves please supply documentary evidence to explain why they are held and when you expect to use them. Reasons for discounting reserves could include – capital reserves kept for an identified project or to meet a specific legal requirement.

**Please enclose copies of your last two years audited accounts or statement of income and expenditure**

## Equalities

Does your organisation have a formally adopted equality and diversity policy?  
YES                      NO

Please indicate if your organisation currently produces Community Impact Assessments (CIA) for the activities you provide. If yes, please enclose with your application.

Please note that throughout the course of the award officers will conduct random sampling of CIAs

### Membership

Is membership and/or hire open to everyone?      YES      NO

Please enclose your membership and/or hire policy

What percentage of your users / members are York residents?

Does your organisation offer discounts for YorkCard holders?      YES      NO  
If yes, please give details

### Supporting documentation

Please indicate which documents you have included to support your application:-

- Copy of your membership/hire policy and fees
- Documentary evidence of any reserves which you wish us to discount
- Copy of the last two years audited accounts, or statement of Income and Expenditure
- Copy of your community impact assessment (CIA)
- Separate sheet supporting section on participation, where needed

### Declaration

I confirm that the information supplied is true and correct and that I am authorised to make this application.

Name.....  
.....

Signature.....  
.....

Capacity in which signed.....

Date.....  
.....

Please return the completed form and supporting documents to:  
[business.rates@york.gov.uk](mailto:business.rates@york.gov.uk)

Business Rates Team,  
Customer & Corporate Services , Level 2  
West Offices,  
Station Rise,  
York,  
YO1 6GA

**This information can be provided in your own language.**

Informacje te mogą być przekazywane w języku ojczystym.

Polish

Bu bilgi kendi dilinizde almanız mümkündür.

Turkish

此信息可以在您自己的语言。

Chinese (Simplified)

此資訊可以提供您自己的語言。

Chinese (Traditional)



**01904 551550**

## **Appendix H Application Criteria**



## **DISCRETIONARY RATE RELIEF**

**In order to qualify for Discretionary Rate Relief your organisation must meet all of the following criteria.**

**This criteria is applicable to any application made for up to 100% discretionary rate relief. The decision will be made by the Economic Growth team**

**The total budget available for Discretionary Rate Relief is cash limited. If the total relief assessed exceeds the available budget, all payments will be reduced proportionately.**

1. Your organisation must be working in one of the following areas:
  - Sport and Active Leisure
  - Arts and Culture
  - Community Centres / Halls (i.e. facilities primarily used as a meeting place by members of a community for social, cultural, or recreational purposes)
  - Museums
  - Public parks & open spaces (including allotments)
  - Children's play and young people's leisure
  - Events and festivals
  
2. Your organisation must be:
  - non-profit making
  - based in and delivering services in York
  - non-governmental
  - for the social good
  - non party political
  - and must reinvest any financial surpluses to further social, environmental or cultural objectives that bring a significant community benefit to York

**If your organisation is a sports club it must be either a registered charity or a registered Community Amateur Sports Club (CASC).**

3. Your organisation must be undertaking activities that contribute to the outcomes under our Council Plan objective of "Building Stronger Communities":
  - Community Engagement – more residents engaged in planning and problem solving in their communities.
  - Stronger voluntary sector –a strong volunteering infrastructure with increased levels of volunteering in the city and opportunities for not for profit organisations to deliver services.
  - Safer inclusive communities –safe, resilient and cohesive communities where no person or community feels left behind or disadvantaged.
  - Improved community infrastructure –an appropriate infrastructure including housing, leisure, schools.
  - Healthy sustainable communities –healthy and sustainable living options in communities
  - Communities where young people flourish – we will consult with young people to build communities that reflect their needs.

4. Specifically, your organisation's activities must actively increase participation amongst one or more of those groups identified by the One City Plan as being most at risk of disadvantage and exclusion:
  - Specific neighbourhoods, who feel more excluded due to issues such as low income.
  - Young people who are not in education, employment or training or who face other challenges such as homelessness.
  - Older people who require support to live independently.
  - Black and Minority Ethnic people and migrant workers.
  - Gypsies and Travellers.
  - Carers.
  - Disabled people and people with mental illness.
  
5. The level of your organisation's revenue reserves must not be in excess of:
  - 10 times the amount of the rates payable (after any mandatory relief is deducted),  
or
  - £10,000  
(whichever is the higher).

In assessing the level of reserves for this purpose, the assessment will be restricted to "free" reserves which are available in reasonably liquid form (e.g. not tied up in facilities) and are not required to meet legal requirements.

Higher reserves may be allowed if:

  - your organisation can demonstrate that they are being kept for a specific, acceptable, development project, or
  - you have charitable status and your organisation's reserve policy meets the requirement of the Charity Commission or
  - it will be unable to pay the rates without putting its financial viability at risk.
  
6. Your organisation must have a formally adopted Equality and Diversity policy covering age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion, sex, sexual orientation. Furthermore, you must be able to demonstrate that you are implementing your policy through carrying out community impact assessments. Membership must be open to all sections of the community. Organisations that require new members to be nominated by existing members will not be eligible for DRR.
  
7. Any fees charged by your organisation must be consistent with promoting participation and equality of opportunity. Fees must be affordable. ("Affordable" will be interpreted as not being so expensive as to inhibit participation by the wider community). Where, of necessity, a high level of fees is charged, for example in the form of an annual membership subscription, DRR will only be awarded if the organisation can demonstrate that it has taken measures to address affordability through:
  - appropriate remissions for target groups, and
  - payment schemes that allow fees to be paid over the course of the year, and
  - schemes to encourage potential participants to try the activity at a modest cost before having to commit to the full fees
  
8. Your organisation must be primarily for the benefit of people who live or work in York, (i.e. at least 80% of users fall in this category). Theatres and Museums whose services are aimed

at a wider audience and who do not meet this 80% threshold will be given assistance on a sliding scale based on the percentage of York users over the last 12 months.

Organisations who do not meet the 80% threshold may be given up to 100% relief if they provide discounts for *YorkCard* holders in respect of their core services (as a minimum in line with the level of discount that the Council itself applies). This provision will not apply to any organisation that already receives grant funding from the Council which assists the organisation in providing *YorkCard* discounts.