



Revenues and Benefits

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# Milton Keynes Council

## Discretionary Rate Relief for Non-domestic Rates Policy

[www.milton-keynes.gov.uk/business/business-rates](http://www.milton-keynes.gov.uk/business/business-rates)

## Version Control

<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Comments</b>
1	27 January 2016	A Taplin	
2	23 February 2017	A Taplin	
3.	31 January 2018	D. Collins	

# Discretionary Rate Relief Reductions

## 1. Introduction

- 1.1. This policy covers all discretionary reductions for Non-domestic rates which can be granted by the Council covering the following

## 2. Statement of Objectives

- 2.1 The policy has the following objectives:

- a) To accept applications for any discretionary reduction to Non-domestic rates from all local businesses
- b) To consider each application on its merits.
- c) To make recommendations regarding each application to the Corporate Director of Resources, or his deputy, as to whether a discretionary reduction should be awarded in line with the following guidelines
  - Discretionary Rate Relief for Non-Domestic Rates Guidelines

## 3. Legislation

- 3.1 Non-domestic Rates

Any application for a discretionary reduction of Non-domestic Rates will be considered in line with the relevant legislation of the 1988 Local Government Finance Act [as amended]

Consideration will also be given to the nature and relevance of the organisation applying for relief. As a general rule, all successful applications should only be granted where the interests of the Council Tax payers of the Borough have been met.

- 3.2 In the budget delivered each year by the Chancellor of the Exchequer, amendments are often made to the range of discretionary awards available to the Council. Any changes to the available powers will be noted and reported each year.
- 3.3 In 2018/19 there are the following changes required

- There was a continuation of the relief of up to £1,000 for Public Houses with a rateable value below £100,000 for a further year 2018/19. This will be delivered through s 47 of the Local Government Finance Act 1988 and Milton Keynes Council will be compensated by way of section 31 grant.
- The discretionary relief fund for those businesses hardest hit by the Revaluation in 2017. Milton Keynes Council has been allocated up to £178,000 (the equivalent of £376,000 benefit to Ratepayers) to deliver the scheme using powers under s47 of the Local Government Finance Act 1988. Compensation will be by way of a section 31 grant

3.4 There are no other legislative changes to the policy for 2018/19.

## 4. Other Information

### 4.1 Application process

The full application process is contained within the Discretionary Rate Relief Guidelines and may be amended from time to time to suit the needs of the Revenues Services and local businesses applying for relief.

In conjunction with the Service Director Finance and Resources, the Revenues Department have risk assessed the Rate payers receiving rate relief based on prior applications and local knowledge. For the majority of claimants the 2018/19 relief will be applied automatically following a desk top review by the Revenues team. This amendment to the procedure has been made to reduce the administrative burden on both Rate payers and the Local Authority.

There will be a desk top review undertaken for all Ratepayers potentially eligible for the Local Discount Relief and Public House relief funded by Central Government. Relief will then be applied to the accounts, where necessary the Revenues team will contact the Rate payer for additional information for example potential state aid implications.

### 4.2 Period of relief

Usually, any relief will be awarded for a period of one year. Full details are contained within the Discretionary Rate Relief Guidelines.

### 4.3 Right of appeal

There is no statutory right of appeal against a decision not to award Discretionary Rate Relief. However if a dispute arises concerning the application of the relief, it would be dealt with initially as a query through the Revenues Team, or then to the Service Director Resources and Finance. Full details are contained within the Discretionary Rate Relief Guidelines.

## 5. Monitoring

The Revenues team will monitor Discretionary Rate Relief awards to ensure that the policy has been applied fairly and consistently.

The circumstances leading to an award will be monitored and analysed in order to formulate and revise the guidelines that will allow the categories identified as having an additional need to be considered in future years.