

## Appendix 3

### GUIDELINES FOR AWARDING DISCRETIONARY RATE RELIEF

#### SOCIAL CLUBS

The Council will offer relief to organisations where membership is open to the community. The Council will normally require affiliation to a body such as the CIU (Club and Institute Union) to demonstrate open access.

For such organisations the Council will provide 10% relief.

#### SPORTING ORGANISATIONS

The Council will investigate the possibility of obtaining mandatory relief for sporting organisations by advising them on the steps required to obtain Community Amateur Sports Club (CASC) status through the Inland Revenue.

The amount of relief offered to sporting organisations will reflect the extent to which organisations extended their facilities to the public and priority groups in particular. In the case of CASC registered organisations the amount of discretionary rate relief refers to the balance net of mandatory relief.

Organisations, which restrict membership, will not receive support

Organisations which provide sporting facilities for the general public but have limited involvement with priority groups will receive **10% (Category 1)**.

Where organisations have more extensive involvement with priority groups, such as through youth teams, they will receive **25% (Category 2)**.

Organisations which have taken special steps to assist the Community, for instance by making facilities available to schools or in partnership with the Directorate of Learning and Leisure will receive **50% (Category 3)**.

#### OTHER ORGANISATIONS WHOSE MAIN OBJECTS ARE CHARITABLE OR OTHERWISE PHILANTHROPIC OR RELIGIOUS OR CONCERNED WITH EDUCATION, SOCIAL WELFARE, SCIENCE LITERATURE OR THE FINE ARTS

The Council will investigate the possibility of obtaining relief for organisations with charitable aims by advising them on the steps required to obtain charitable status.

For those organisations which are not currently registered as charities, or which are ineligible, the amount of discretionary relief awarded will reflect the extent to which organisations extend their facilities to the public and priority groups in particular.

Organisations, which restrict membership, will not receive support

Organisations which provide facilities for the general public but have limited involvement with priority groups will receive **10% (Category 1)**.

Where organisations have more extensive involvement with priority groups, such as young persons, the elderly and disabled, they will receive **25% (Category 2)**.

Organisations which have taken special steps to assist the Community, for instance by making facilities available to schools or in partnership with Leeds City Council will receive **50% (Category3)**.

For those organisations which are registered as charities, discretionary relief may be awarded in addition to mandatory relief for the following organisations

Scout and Guiding Associations – 50%

Leeds based charities occupying a single property with a rateable value under £5,000, excluding shops – 50%

## Appendix 4

### Section 49 Local Government Finance Act 1988 – Hardship Relief

#### Guideline Criteria

To qualify for relief it is suggested that normally the following criteria have to be met by applicants.

#### Hardship

Evidence of hardship would have to be supplied by the applicant. It would also be necessary for the applicant to prove they had not acted improvidently in incurring hardship. Accounts for two years are required to document this.

#### Interests of the Community

The applicant must provide evidence that it is in the interests of the community to remain in business either because:

- a) they provide a unique amenity regularly required by communities **or**
- b) the loss of employment to a local community would be severely damaging

The applicant should demonstrate that remission of rates provides a means of maintaining a viable business in the interests of the community and that a business is viable. It would not be in the interests of the community if the Council were simply to remit rates to businesses about to cease trading.

#### Amount of Relief

If the above criteria are met the amount of relief granted shall be sufficient to relieve hardship but not usually greater than 80% of the rates due. This shall generally apply only to the financial year in which an application is made. Hardship relief will not normally be allowed in addition to relief available to charities and other non-profit making organisations, but maybe awarded where delays in issuing accounts, outside ratepayer's control, result in discretionary relief only being allowed, due to statutory limitations, for part of the period in charge.