

## **Application for Discretionary Relief (Section 69 Localism Act 2011)**

### **Guidelines for completing the form**

Discretionary relief is given at the discretion of the Council and up to 100% can be given to a ratepayer **not** entitled to mandatory rate relief (Charity or Rural Rate Relief).

The ratepayer **must not** be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar and the premises and organisation **must** be of significant benefit to residents of the island.

The premises and organisation **must** relieve the Isle of Wight Council of providing similar facilities.

The ratepayer **must**:

- a) occupy the premises (no discretionary rate relief will be granted for unoccupied premises).
- b) Provide facilities to certain priority groups such as elderly, disabled, minority groups, disadvantaged groups **or**
- c) Provide significant employment opportunities to residents on the island **or** provide the residents of the Island with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation.
- d) Demonstrate that assistance (provided by the discretionary relief) will be for a short time only **and** that any business / operation is financially viable in the medium and long term.
- e) Show that the organisation will comply with all legislative requirements and operate in an ethical, sustainable and environmentally friendly manner at all times.

If the ratepayer has been operating at a loss, information must be provided as to the reasons for this and what steps have been taken to mitigate indebtedness.

It is important that you complete the application form in full as the Council will base its decision as to whether the relief is applicable strictly on the information that is provided. Your application must illustrate a complete picture of the nature of your business and in particular, the benefit it has on the local community.

The Authority must be satisfied that it would be reasonable to award relief having regard to the interests of persons liable to pay its Council Tax. Applications in relation to “excepted hereditaments” cannot be considered. These are properties which are occupied by a billing or precepting authority.

Discretionary Rate Relief is an annual award. It cannot be assumed that an award made in one year will automatically be awarded in future years.

**Until you are advised of the outcome of your application, you must ensure payments for Business Rates are paid. If relief is later awarded, any overpayment will be refunded.**