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23 February 2018

To: All Councillors

As a Member of the **Council**, please treat this as your summons to attend a **Special** meeting on **Monday 5 March 2018 which will immediately follow the Council Meeting in the COUNCIL CHAMBER, TOWN HALL, MATLOCK.**

Yours sincerely



Sandra Lamb
Head of Corporate Services

AGENDA

1. APOLOGIES

Please advise Democratic Services on 01629 761133 or e-mail committee@derbyshiredales.gov.uk of any apologies for absence.

2. PUBLIC PARTICIPATION

To enable members of the public to ask questions, express views or present petitions, **IF NOTICE HAS BEEN GIVEN**, (by telephone, in writing or by electronic mail) **BY NO LATER THAN 12 NOON OF THE DAY PRECEDING THE MEETING.**

3. INTERESTS

Members are required to declare the existence and nature of any interests they may have in subsequent agenda items in accordance with the District Council's Code of Conduct. Those interests are matters that relate to money or that which can be valued in money, affecting the Member her/his partner, extended family and close friends. Interests that become apparent at a later stage in the proceedings may be declared at that time.

Page Nos.

4. BUSINESS RATES DISCRETIONARY RELIEF POLICY

3 - 32

To receive a report on the initial consultation results on discretionary reliefs for National Non-Domestic Rates and consider approval of the preferred options set out in Section 5.5 of the report, for further consultation to inform a new Business Rates Discretionary Relief policy to be considered at the Council meeting in July 2018.

NOTE

For further information about this Agenda or on “Public Participation” call 01629 761133 or e-mail committee@derbyshiredales.gov.uk

SPECIAL COUNCIL
5 MARCH 2018

Report of the Head of Resources and the Head of Regeneration and Policy

BUSINESS RATES DISCRETIONARY RELIEF POLICY

PURPOSE OF REPORT

Having considered the District Council's priorities, consultation results and equality implications, to consult on preferred options on discretionary reliefs for National Non-Domestic Rates (business rates), that aims to assist local charities and not-for-profits whilst supporting those businesses delivering additional high-quality jobs in the Derbyshire Dales.

RECOMMENDATIONS

1. The initial consultation results are noted.
2. The preferred options set out in section 5 of the report are approved for consultation.
3. A new Business Rates Discretionary Relief policy is brought to Council in July 2018 on the basis of the further consultation results

WARDS AFFECTED

All

STRATEGIC LINK

Economic development is highlighted in the Corporate Plan 2015-2019 as the District Council's highest priority. *Business growth and job creation* is the top priority, following extensive public consultation confirming that a thriving district is residents' overriding wish. The District Council's vision is for a Derbyshire Dales with high-wage, high-skill jobs.

1 BACKGROUND

- 1.1 At the Council meeting on 12 October 2017, Members approved for consultation a set of options for a comprehensive policy on discretionary non-domestic rate relief.
- 1.2 Despite operating historically with only a partial policy on non-domestic rate (business rate) relief, there were a number of reasons why a comprehensive policy should now be put in place, hence consultation was required first:
 - business rates comprise 12% of the District Council's total revenue in 2017/18 (which includes Council Tax, grants, fees and charges), so any reliefs granted

have an noticeable impact on the ability of the Council to provide frontline services in the Derbyshire Dales;

- the District Council's top priority is business growth and job creation. There is an opportunity to use rate reliefs to support this priority with emphasis on higher quality jobs;
- by facilitating the provision of new industrial units in the Derbyshire Dales to tackle the chronic shortage of readily available employment floor space (Council, 22 June 2017), the District Council would potentially be growing the business rates base and thence helping fund frontline services;
- a plethora of business rate reliefs have been put in place by the Government, and it is important that the District Council has a consistent approach based on business circumstances rather than individual approaches for each relief.

1.3 The Business Rates Discretionary Reliefs to be considered in the draft policy include:

- Rate relief for charities and not-for-profit organisations
- Rural rate relief
- 'Partly-unoccupied' relief
- New business premises relief
- Hardship relief
- General rate relief
- Rate Relief to promote Business Growth

1.4 Although taken into account, the policy would not specifically include the following temporary Government schemes:

- Supporting Small Business relief (no local discretion)
- Pub relief (no local discretion)
- Revaluation temporary relief (separate Council report 12 October 2017)

1.5 When a new policy is adopted, it is effective immediately for *new* applications for discretionary relief. However, any changes affecting *existing* organisations currently in receipt of relief would only apply with effect from April 2020, i.e. more than a year's notice of any changes would be given.

2 DISCRETIONARY RELIEF POLICY

2.1 Members resolved to consult on options for a new Business Rates Discretionary Relief Policy that would align awards of discretionary rate relief with the District Council's corporate priorities, and take account of existing mandatory and discretionary reliefs. It would seek to ensure all applications are treated in a fair, consistent and equal manner.

2.2 Through this policy, the District Council would provide a mechanism to reduce (or remove) the business rate liability from those charities and not-for-profit organisations that provide certain facilities and services to communities within the Derbyshire Dales; and support sustainable business growth.

2.3 The policy would:

- Set out factors to be considered when making a decision to award or refuse relief
 - Establish a framework to ensure applications are dealt with in an efficient, fair and consistent manner
 - Set out the delegated authority to award relief in appropriate circumstances
 - Establish an appeals procedure for organisations dissatisfied with the District Council's decision, which involves the Licensing and Appeals Committee
 - Provide a mechanism to deal with State Aid issues.
- 2.4 The District Council, in accordance with its top priority, has stated its intention to encourage business growth by introducing limited, targeted, business rate reliefs. However, to fund these it will be necessary to restrict the amount of discretionary relief that is currently awarded to some charitable and not-for-profit organisations. The options consulted on provide alternative means of achieving this. In some options, reduced relief would mostly affect larger rate payers; in other options a wider group of rate payers would be affected but by lesser individual amounts.

3 CONSULTATION RESULTS

- 3.1 Draft policy options were consulted on between 7 December 2017 and 21 January 2018, with the intent of bringing a report to Members at this meeting. Full details of the six options presented, as well as the context for the policy, are set out in Appendix 1. In all cases, it was proposed that discretionary relief for village halls would not change from existing levels.
- 3.2 A range of methods were used to promote the consultation as widely as possible.
- Rate payers were consulted directly, through 171 individual letters sent to every organisation potentially affected by proposed changes. The letter gave information on how each option could affect the organisation, how to respond to the consultation, and contact details for further information or queries.
 - Businesses were consulted collectively via Business Peak District and the District Council's e-business newsletter, *businessMATTERS*.
 - Rural Action Derbyshire (RAD) and the Derbyshire Dales Council for Voluntary Service (CVS) were consulted as umbrella organisations for community and voluntary sector rate payers.
 - A press release was issued on 8 December 2017, and reminders of the consultation were posted on the District Council's social media feeds on at least four occasions.
 - The consultation was promoted on the home page of the District Council website for six weeks.
- 3.3 58 responses were received to the consultation, involving 50 online submissions and eight emails/letters. Two meetings were held (CVS and RAD). Of the 58 written responses, 13 were from businesses and the remainder appear to be largely from those representing charities or non-profit organisations potentially affected by the proposals (although only 23 are individually currently receiving rate relief).

3.4 The overall thrust of the proposals to support business growth gained clear favour in the consultation. 74% of respondents think the proposed new business premises rate relief is a good idea, and 76% feel that the proposed rate relief to support business growth in the Dales is a good idea. Comments included:

“We need to do more to encourage new businesses in the village. It's all very well building new houses, but the people living in them ideally need somewhere to work”

“Business rates can be a major cost burden for new businesses especially, so the proposal makes sense as a measure to stimulate business activity”

“In principle the idea of bringing more jobs to the area is to be commended. We are just concerned about the loss of help to Non Profit making sports clubs etc...”

“Do not agree to take money from one sector to give to another”

3.5 Support for free-to-use cash machines was also proposed in the consultation. The survey asked if respondents agreed that the Council should support access to free-to-use cash machines through inclusion in its criteria for Rural Rate Relief. 62% agreed. Comments included:

“The banks have closed...it's OK for computer literate people to use electronic banking, but there are a lot of older people who rely on cash and the ability to obtain it locally.”

“As a society we are moving more and more to being cashless - is there a proven need for more cash machines within the council's jurisdiction?”

“Post Offices fulfil this need and more within this field.”

3.6 The bulk of the survey asked about six alternative options for funding business support rate relief and free-to-use cash machines. 56 responses were received to this question. The six options presented, together with the number of respondents preferring each (and the percentage), were:

OPTION	MAIN FEATURES (See Appendix 1 for details)	% PREF.	NUMBER PREF.
Option 1	Discretionary relief to be awarded to any one property per annum would be capped at £5,000.	13%	7
Option 2	Discretionary relief to be awarded to any one property per annum would be capped at £10,000.	5%	3
Option 3	Organisations to pay the first 10% of their rates bill after mandatory awards, or the first £2,500 if lower, with the minimum bill being £50.	14%	8
Option 4	Organisations to pay first £600 (£50 per month) of rates bill after mandatory awards.	21%	12
Option 5	Organisations to pay first £300 (£25 per month) of rates bill after mandatory awards.	13%	7
Option 6	No change: no funding for new reliefs for business growth / job creation.	34%	19
THOSE PREFERRING CHANGE (OPTIONS 1-5)		66%	37
THOSE PREFERRING NO CHANGE (OPTION 6)		34%	19

- 3.7 Overall, 66% of respondents favour a change to restrict the amount of discretionary relief that is awarded to some charitable and not-for-profit organisations in order to support business growth (Options 1-5). Of the 34% preferring Option 6 (no change), most are charities or non-profit organisations potentially affected by the proposals. Their wish not to lose part of their current entitlement to discretionary relief is understandable and expected.
- 3.8 Of the five options for change presented, individually none stands out as the most favoured option. However, collectively nearly twice as many respondents prefer one of the change options as opposed to those wishing to retain the status quo.
- 3.9 Comments were received from the CVS, who felt that if village halls were to be exempt from the review then other similar community venues should be too. They questioned whether village halls should be exempt from the review: whilst appreciating that village halls are valuable community assets, the CVS was not sure that the benefits they bring to the community are demonstrably greater than other voluntary organisations. The CVS pointed out that many village halls are run as social businesses, and have a greater potential to cover increases in their running costs than some other voluntary organisations.

4 ANALYSIS

- 4.1 Whilst there is a clear sense from the consultation that discretionary rate relief should change to fund support for business growth and job creation, none of the options for achieving this change stand out as particularly favoured. Some of the options would spread the cost across numerous organisations, whilst other options would place a greater burden on the largest organisations.
- 4.2 It is known that of the 171 organisations potentially affected, there are 39 sports clubs that are not currently registered as Community Amateur Sports Clubs (CASCs). Currently they receive 100% discretionary relief. If they were all to register as CASC, they would be eligible for 80% mandatory relief and only the remaining 20% of their rates bills would be subject to discretionary top up. If all 39 clubs gained CASC status (which is not certain in all cases, since registration is controlled by HM Revenue and Customs), then the amount raised for new reliefs is estimated to be approximately as follows:

Option 1	£40,000
Option 2	£24,000
Option 3	£44,000
Option 4	£43,000
Option 5	£25,000
Option 6	£0

Only Options 1, 3 or 4 would raise a sum considered to be adequate to fund new reliefs to support business growth and job creation. No option gained outright preference in the consultation.

5 CONCLUSIONS AND RECOMMENDED APPROACH

- 5.1 The District Council's priorities, coupled with the overall thrust of the consultation findings, indicate a need to support business growth by restricting the amount of discretionary relief that is awarded to some charitable and not-for-profit organisations – but that the restrictions to discretionary relief should be of a degree that those organisations are not excessively affected.
- 5.2 None of the original options achieve both these aims in their entirety. As a result **three preferred variant options are recommended for consultation**. These variant options aim to spread the burden without imposing an excessive impact on any organisation whilst raising sufficient funding to support business growth.
- 5.3 To be clear, in each of the preferred options now presented below, **all village halls and similar community venues would be fully exempted**. This responds to the comment made by the CVS, and extends the exemptions beyond those consulted on last year. It is also **assumed that all sports clubs achieve CASC status**, i.e. could be charged only 20% of their rates liability. This would also reduce the impact on sports club to a far smaller level than that consulted on last year,
- 5.4 Furthermore, under each option a **de minimis level of £50** would apply, below which no payment would be sought. This is designed to avoid the cost of collecting very small amounts.
- 5.5 The preferred options for consultation are therefore:

- Option A - the discretionary relief to be awarded to any one property per annum would be capped at £5,000 and all organisations pay the first £150 of any discretionary award.
- Option B - the discretionary relief to be awarded to any one property per annum would be capped at £10,000 and all organisations pay the first £150 of any discretionary award.
- Option C - all organisations pay the first £300 of any discretionary award.

- 5.6 Option A would generate in the region of £58,000 for business support and rural cash machines; Option B would generate approximately £43,000. In both Options A and B, there would be only three large organisations impacted by sums greater than £150 (assuming all the sports clubs achieved CASC status - if not, two larger sporting organisations would be affected). In both

Options A and B there would be approximately 143 organisations paying **between £50 and £150 per year**.

- 5.7 Option C would affect approximately 146 organisations, all of which would pay between £50 and £300 per year. This option could generate approximately £34,000 for business support and rural cash machines.
- 5.8 In summary, under preferred Options A and B, with a handful of exceptions no organisation would be newly required to pay more than £150 (and in many cases less than £150). Under Option C, no organisation would newly pay more than £300.
- 5.9 It is recommended that these three preferred options be consulted on during Spring 2018, with a report being brought to Council in July 2018 along with a new business rates policy for adoption.
- 5.10 Should the resulting policy be adopted by Council in July 2018, organisations affected by change would be written to in Autumn 2018, advising them of their changed business rates liability and that it would come into effect from April 2020. Affected organisations would therefore be given up to **18 months' notice** of any business rates bill increase.

6 RISK ASSESSMENT

6.1 Legal

The Local Government Finance Act 1988 (as amended) provides the legal framework for the discretionary relief policy. The draft policy has been drafted having regard to the District Council's priorities (themselves the result of extensive public consultation) and specific consultation. It is considered that no challenge would have a foothold in law, and the legal risk is therefore low.

6.2 Financial

Savings from restricting some historical reliefs will enable the District Council to introduce new reliefs to support business growth and job creation, in accordance with the District Council's corporate priorities. The financial risk is assessed as low.

6.3 Corporate

The recommendations are in accordance with the District Council's top priority to support business growth and job creation. The policy has been developed following consultation. Should the scheme be adopted as drafted, the corporate risk is assessed as low. Should the scheme not be adopted, there is a risk that the District Council's top priority would be jeopardised.

7 OTHER CONSIDERATIONS

In preparing this report, the relevance of the following factors has also been considered: prevention of crime and disorder, equalities, environmental, climate change, health, human rights, personnel and property.

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BACKGROUND PAPERS

Council, 12 October 2017: Business Rates Discretionary Relief Policy Options

ATTACHMENTS

Appendix 1 Proposals consulted on December 2017 – January 2018

Appendix 2 Consultation results

APPENDIX 1 PROPOSALS CONSULTED ON DEC. 2017 – JAN. 2018

Relief for charities and other not-for-profit organisations [some changes proposed]

- 1 Registered charities are entitled to a mandatory rate relief of 80% for properties which are occupied for charitable purposes. The District Council has discretionary powers to award further rate relief of up to 20% (commonly referred to as ‘top up’ relief). The District Council also has the discretion to award relief of up to 100% to organisations which are not established for profit and which meet certain criteria.
- 2 Each application for up to 20% discretionary (top up) charity relief or for up to 100% discretionary not-for-profit relief is considered on its own merits, with priority given to efficient and well-managed organisations that:
 - primarily benefit Derbyshire Dales residents
 - demonstrate a strong link with the District Council’s corporate priorities
 - relieve the council of providing certain facilities or services
 - serve the needs of the most deprived and excluded sections of the local community
 - provide services for and in the district’s most remote communities
 - maximise the use of their premises for community benefit
 - are specifically established to serve particular equalities groups protected under the Equality Act 2010
- 3 There is a presumption against granting relief to an organisation whose joining fees or membership fees (or membership criteria) are set at such a level as to exclude the general community. Preference is given to
 - local organisations that have a governing body whose membership mainly consists of people who live and/or work in Derbyshire Dales
 - organisations reliant on volunteers to carry out their activities (if there are a number of paid employees which indicate that the organisation is semi-professionally run, relief will be restricted accordingly)
 - self-help groups with few sources of funding to carry out their activities
- 4 Other considerations taken into account in assessing applications for discretionary (top up) charity relief or for discretionary not-for-profit relief will include:
 - the financial cost to the District Council incurred in awarding relief
 - the organisation’s ability to pay its rates (the level of reserves and other funding sources will be examined and, if substantial, relief will not normally be granted unless it can be satisfactorily demonstrated that these are being accumulated for a specific and legitimate purpose in accordance with the considerations above)
 - the amount of central government funding levered-in by a discretionary rate relief award to deliver statutory or other council services
 - is there any training or education as a subsidiary part of the organisation’s activities? Is the wider use of facilities encouraged for people other than members, e.g. schools, casual public sessions?

- if there is a bar, is this incidental to the main purpose of the organisation or a predominant part of its activities?
 - has the organisation obtained other grants or funds? Does it conduct fund raising events or provide facilities through self-help?
- 5 Neither discretionary (top up) charity relief, nor discretionary not-for-profit relief, is awarded to:
- empty properties
 - schools, colleges or academies
 - charity shops
 - Housing Associations
 - car parking spaces

Proposed options for change

- 6 It will be necessary to reduce some reliefs in order to generate funds for two new reliefs to support the District Council's priorities. It should be noted that in all cases, it is proposed that discretionary relief for village halls would not change from existing levels. Options proposed for consultation are as follows:
- 7 Option 1 – the discretionary relief to be awarded to any one property per annum would be capped at £5,000. This is estimated to generate in the region of £45,000 for new reliefs for business growth. Seven organisations would be affected adversely. The loss of relief to those seven organisations would range between £796 and £16,318.
- 8 Option 2 – the discretionary relief to be awarded to any one property per annum would be capped at £10,000. This is estimated to generate only £23,000 for new reliefs for business growth. Six organisations would be affected adversely. The loss of relief to those six organisations would range between £19 and £11,318.
- 9 Option 3 – organisations to pay the first 10% of their rates bill after mandatory awards, or the first £2,500 if lower, with the minimum bill being £50. This is estimated to generate some £49,000 for new reliefs for business growth. This would affect approximately 135 organisations, almost half of which (65 organisations) would pay less than £200. Only 15 organisations would be required to pay amounts between £1,000 and £2,500.
- 10 Option 4 – organisations to pay first £600 (£50 per month) of rates bill after mandatory awards. This is estimated to generate in the region of £51,000 for new reliefs for business growth. This would affect some 170 organisations, approximately 80 of which would pay less than £600 with 90 paying the full £600. This option would spread the impact across a wider group of organisations. Larger bodies would pay less under this option than under the first three options.
- 11 Option 5 – organisations to pay first £300 (£25 per month) of rates bill after mandatory awards. This could generate some £31,000 for new reliefs for

business growth. It would affect the same 170 organisations as option 4, but in this case 50 would pay less than £300 with 120 paying the full £300. As with option 4, this spreads the impact across many smaller organisations and would also support the largest organisations.

- 12 Option 6 – no change. This option would maintain the current level of discretionary reliefs for charities and other not-for-profit organisations. However, this options results in no funding being made available for new reliefs for business growth to support the District Council's top priority of business growth and job creation.
- 13 Under all options, it would be the intention of the District Council to award 80% relief to any leisure centres owned by the District Council where operated by a not-for-profit organisation, to ensure they can function on the same basis as a leisure operator with charitable status, who would be entitled to 80% mandatory relief.

New business premises relief [new proposal]

- 14 The District Council wishes to support new tenants or occupiers of new business premises where the tenant or occupier is unable to occupy the property straight away.
- 15 Currently, when an unoccupied property is completed, under existing mandatory relief it is exempt from business rates for the first three months (or six months in the case of industrial premises). This means that if a developer completes a property and a new tenant is unable to move in straight away - for example due to adaptations required to accommodate bespoke needs – and takes it over after the rate-free period has expired, the tenant will still be liable to pay the full rates from when they took over the property.
- 16 Under this proposal, the District Council would have discretion to allow the new tenant to receive up to a further three month rate-free period (ended once the tenant takes up occupation if sooner). To facilitate this, the District Council will consider an application for discretionary relief of up to three months of the full charge from any first new tenant (or first new owner) from the date they become the first new tenant (or owner) if mandatory relief has expired, provided there is sufficient justification for the property to remain unoccupied. Where the first new tenant (or owner) is entitled to all, or part of the mandatory exemption from rates for unoccupied properties, discretionary relief will only be considered so as to ensure they get at least a three months exemption from when they took over the property. As an example, if a new tenant took over an industrial property at the start of month five (following completion) they would be entitled to 1 month mandatory relief and up to a further 2 months discretionary relief under the policy. If the tenant took over the property at the start of month 3 (following completion) they would be entitled to no additional discretionary relief.

- 17 A first new tenant (or first new owner) is the first person or body to whom the property is let or sold, after the completion of the property, provided that they have no connection to the original owner or developer.

Rate Relief to promote business growth [new proposal]

- 18 The District Council proposes to introduce the ability to grant discretionary relief (business growth discount) to support sustainable, higher quality, employment growth. Each case would be considered on its own merits, including the degree to which it demonstrates benefits to the Derbyshire Dales and its residents. Consideration will also be given as to whether the award of such relief could have an anti-competitive effect on other businesses in the district.
- 19 Applications for discretionary relief (business growth discount) would be considered against the following scenarios:
- a small or medium sized business already located in the Derbyshire Dales that is enlarging its existing premises or moving to larger premises within the district, to enable expansion and the creation of additional employment opportunities
 - a small or medium sized business relocating into larger premises in the Derbyshire Dales from outside the **district** [amended]
- 20 Eligible businesses should demonstrate:
- They have been trading for at least 18 months (required to provide complete first year trading accounts)
 - The expansion or relocation (as defined in 3.19) is to B1 Business or B2 General Industrial premises
 - Their commitment to remain in the Derbyshire Dales for at least three years [minimum 3 year lease or freehold ownership required]
 - The creation of five or more skilled FTE jobs with an intended life expectancy of at least 12 months [with at least a higher wage than the Derbyshire Dales workplace average at the time of applying]. Applicants will be required to identify the timescale for new job creation (eligible businesses creating fewer jobs may be considered on a proportional basis)
 - That vacancies will be advertised locally and new employment opportunities may be applied for by Derbyshire Dales residents
 - How the business will create demand within the local (Derbyshire Dales) supply chain
 - The need for discretionary relief to enable business growth.
- 21 Consideration will be given to any previous public sector financial assistance received by the applicant and eligibility for other business rate reliefs. All businesses will be required to complete a declaration to confirm that they have not received more than the De Minimis amount of State Aid (including the relief requested).

- 22 Businesses eligible for the business growth discount will be eligible to receive up to 100% rate relief in the first 6 months (i.e. equivalent to 50% rate relief in the first year), and up to 25% rate relief in the second year.
- 23 Awards of this relief will be subject to budget availability. Should applications for relief exceed the amount available, awards will be prioritised according to an assessment of the economic need and benefit. This is a new addition to the policy and is intended to directly support the District Council's top corporate priority of business growth and job creation. Changes to other discretionary reliefs, proposed elsewhere in this report, would be used to fund this relief. Subject to the outcome of the consultation on options for change, consideration may need to be given to prioritising reliefs to support business growth and the criteria proposed. Minimum and maximum rateable value caps may also need to be considered.

EXISTING RATE RELIEF POLICIES TO REMAIN UNCHANGED

Rural rate relief

- 1 Rural rate relief applies to certain non-domestic properties that lie within a designated rural settlement with no more than 3,000 residents. A list of designated rural settlements within the area of Derbyshire Dales District Council is included at Appendix 1.
- 2 Within these settlements, mandatory 50% relief applies to certain post offices, shops, pubs and petrol stations. The District Council has previously resolved to use its discretion to top up this relief by a further 50% in eligible cases (i.e. grant 100% rate relief).
- 3 The District Council also considers granting 25% discretionary relief to other businesses within these settlements (i.e. businesses that do not qualify for the mandatory relief). In deciding whether or not to grant this relief, applications are considered on their merits but the District Council takes the following factors into account in particular:
- Does the business supply goods or services which are essential for the day-to-day needs of the local community, e.g. food or fuel, or provision of social or welfare facilities?
 - What would be the effect on the local community if the business were to close e.g. would its loss involve significant travel for an alternative supply or are there other such businesses locally?
 - Does the business employ a significant number of employees from the local community, and what are the alternative employment prospects?
 - Is access to free-to-use cash machines provided? We will consider applications to provide relief to cash machines where there is a clear community benefit, such as where cash machine providers commit to introduce extra cash machines or remove charges on existing machines. (The element regarding cash machines would be a new addition to the policy.)

Partially unoccupied relief

- 4 In cases where a business property is only partly occupied for a short period of time, the District Council may use its discretion to temporarily award a part empty relief. This may be due, for example, to a business moving in or relocating to a new property or where building works are taking place. Each case is considered on its own merits, in relation to the interests of Derbyshire Dales residents and to the District Council's priorities. Businesses eligible for partially unoccupied relief would not be considered for new premises relief.

Business rate relief on grounds of hardship

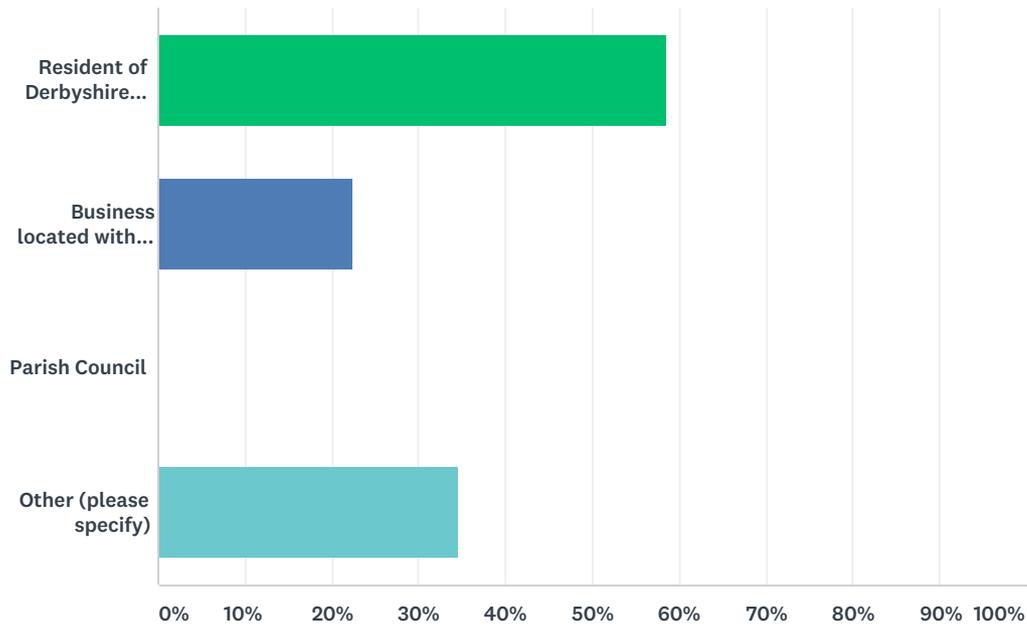
- 5 In considering whether to exercise its discretionary power to allow business rate relief on grounds of hardship, the District Council must have regard to the interests of the community as a whole. This includes the cost to the community and the benefits, or disadvantages, of awarding hardship relief.
- 6 It is important to note that hardship relief is intended to cover unforeseen events which are exceptional and beyond the control of the business or organisation. Therefore trading difficulties would not normally constitute grounds for hardship relief, and neither would circumstances that would generally be covered by insurance or compensation.
- 7 Hardship relief, in accordance with Government guidelines, is used sparingly and only in the most exceptional circumstances.

General rate relief

- 8 Local authorities have the discretion to award rate relief to all types of businesses. The granting of this relief is entirely under the discretion of Derbyshire Dales District Council and each case is considered on its merits, only in the most extremely exceptional circumstances, and is referenced to the interests of Derbyshire Dales residents and the District Council's corporate priorities.
- 9 Awards of general rate relief to be very exceptional and extremely rare.

Q1 Are you a?

Answered: 58 Skipped: 0



ANSWER CHOICES	RESPONSES
Resident of Derbyshire Dales	58.62% 34
Business located within Derbyshire Dales	22.41% 13
Parish Council	0.00% 0
Other (please specify)	34.48% 20
Total Respondents: 58	

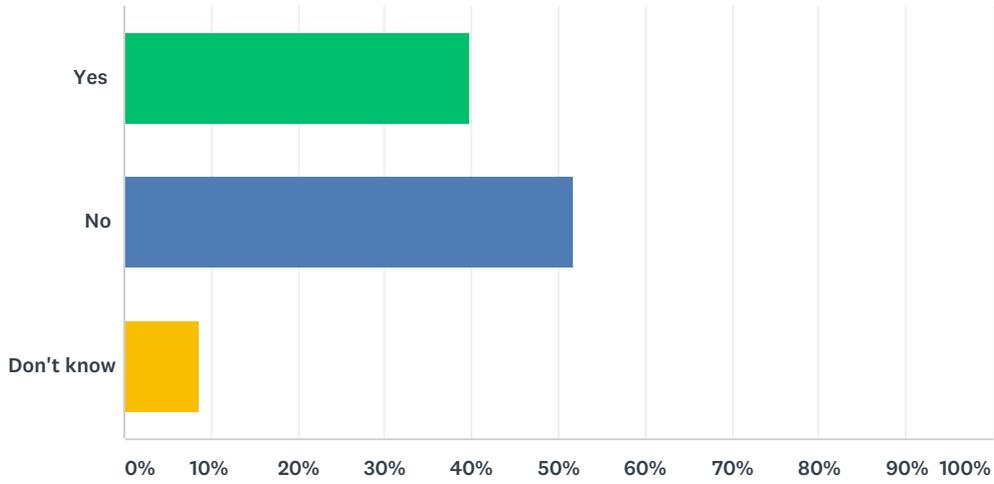
#	OTHER (PLEASE SPECIFY)	DATE
1	Charity	2/19/2018 4:12 PM
2	Community	2/19/2018 4:10 PM
3	Charity	2/19/2018 4:07 PM
4	Community	2/19/2018 4:05 PM
5	Sports club	2/19/2018 4:01 PM
6	Charity	2/19/2018 3:59 PM
7	Charity	2/19/2018 3:58 PM
8	Sports club	2/19/2018 3:56 PM
9	charity	1/21/2018 10:51 AM
10	registered charity	1/20/2018 11:27 PM
11	Community Centre	1/20/2018 7:29 AM
12	Bowling Club	1/19/2018 11:57 AM
13	Derbyshire & Lancashire Gliding Club	1/17/2018 8:54 PM
14	charity trustee	1/15/2018 8:07 PM
15	Scout Group with own headquarters.	1/15/2018 4:29 PM
16	Not for profit organization	1/6/2018 2:51 PM

Business Rates Discretionary Relief Consultation

17	trustee of a registered charity	1/1/2018 10:31 AM
18	Charity	12/18/2017 7:25 PM
19	Test	12/11/2017 11:57 AM
20	Holiday Cottage	12/8/2017 12:57 PM

Q2 Are you currently receiving business rate relief?

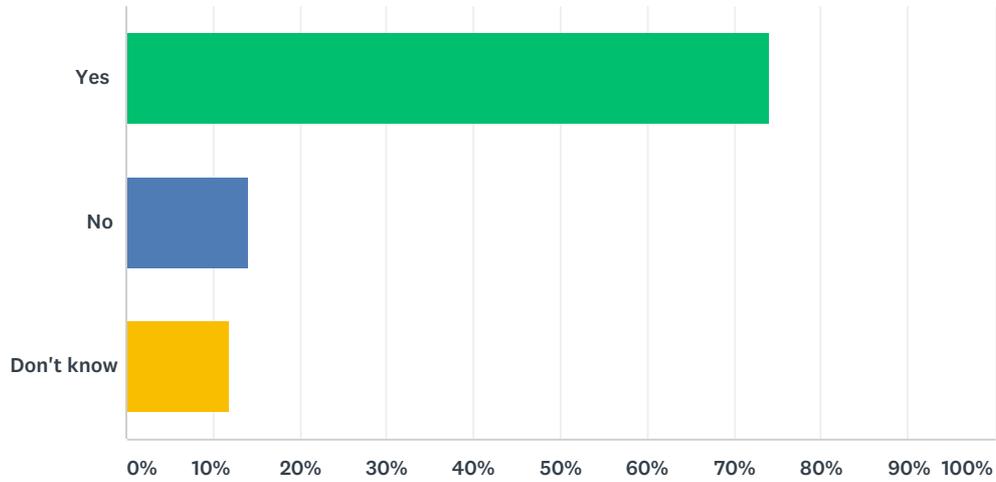
Answered: 58 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	39.66%	23
No	51.72%	30
Don't know	8.62%	5
TOTAL		58

Q3 Do you think the proposed new business premises rate relief is a good idea?

Answered: 50 Skipped: 8



ANSWER CHOICES	RESPONSES	
Yes	74.00%	37
No	14.00%	7
Don't know	12.00%	6
TOTAL		50

Business Rates Discretionary Relief Consultation

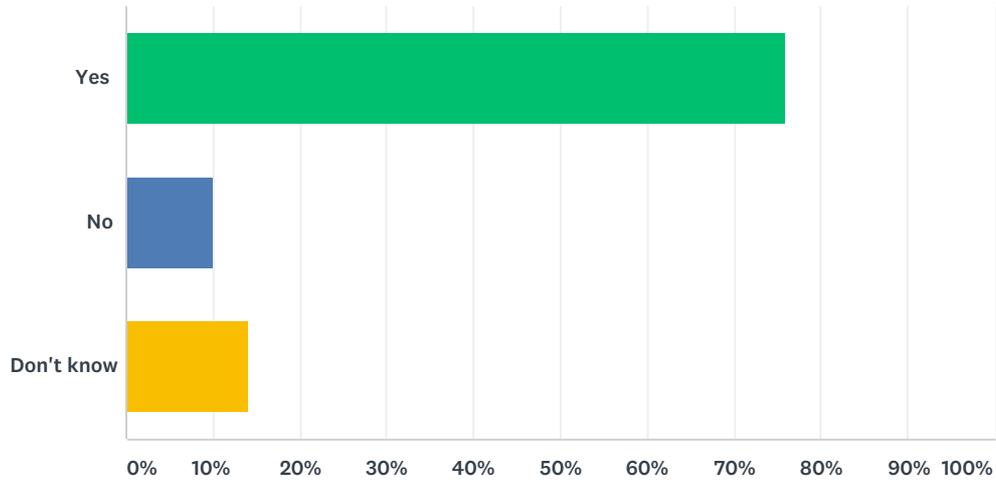
Q4 Comments:

Answered: 17 Skipped: 41

#	RESPONSES	DATE
1	do not agree to take money from one sector to give to another	1/20/2018 11:27 PM
2	It is difficult for us to say if the proposal will have a good effect overall as some charities and organisation could be seriously impacted depending on the method chosen resulting in a negative effect on our area in total. Perhaps we will know better depending on the response to the survey	1/19/2018 11:57 AM
3	Care and consideration should be given to organisations that could be significantly impacted by a rates increase. If Option 1 is selected then the Derbyshire & Lancashire Gliding Club would be facing an increase in its operation costs of c.£12.5 k or 8%. In order to mitigate that increase in cost then the club would need to take out CASC status in which case the council would not realise the full amount of rates it would hope to. Thus not be able to service its aims.	1/17/2018 8:54 PM
4	existing businesses in old properties also need assistance. There are unlikely to be new businesses premises in all of the area covered by the council, eg Bakewell	1/9/2018 8:39 PM
5	The discretionary reliefs in place at present should not be the source of this additional support.	1/9/2018 3:56 PM
6	In principle the idea of bringing more jobs to the area is to be commended. We are just concerned about the loss of help to Non Profit making sports clubs etc which also benefit the area.	1/1/2018 11:11 AM
7	Whilst it might be nice to support businesses who can't occupy a building immediately, I think it is wrong to do this at the expense of charities.	1/1/2018 10:31 AM
8	As long as it does not affect community buildings, many of which struggle to make ends meet	12/21/2017 8:51 PM
9	Existing businesses need relief in rural areas not just those expanding or locating in the area.	12/20/2017 4:31 PM
10	what is the current rate free period?	12/10/2017 1:17 AM
11	What about businesses moving in to old buildings that are simply new to them?	12/9/2017 1:08 PM
12	We need to do more to encourage new businesses in the village. It's all very well building new houses, but the people living in them ideally need somewhere to work.	12/9/2017 10:49 AM
13	Suggest "otherwise liable" requires clarification.	12/9/2017 9:05 AM
14	Depends what it is at the expense of	12/9/2017 7:57 AM
15	At this point there is insufficient detail to answer 3 above! The answers to this survey are influenced by knowing what the period currently permitted actually is!	12/8/2017 4:57 PM
16	Dont forget. But then again u maybe blind to logics of wealth creation. It is better to sell lots of products at a reasonable lower profit than sell for a high profit and have that product hanging about losing you money or reducing cash flow. I mean too high a business tax means fewer business's, empty shops and lower employment.	12/8/2017 4:28 PM
17	Business rates can be a major cost burden for new businesses especially, so the proposal makes sense as a measure to stimulate business activity	12/8/2017 11:05 AM

Q5 Do you think the proposed rate relief to support business growth in the Dales is a good idea?

Answered: 50 Skipped: 8



ANSWER CHOICES	RESPONSES	
Yes	76.00%	38
No	10.00%	5
Don't know	14.00%	7
TOTAL		50

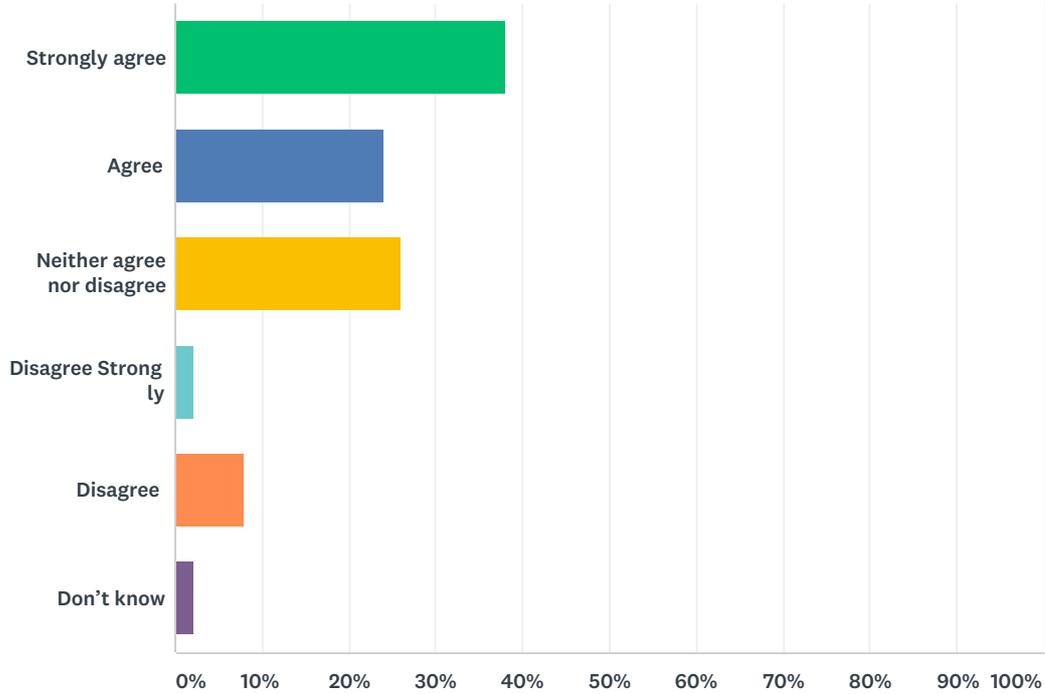
Q6 Comments:

Answered: 14 Skipped: 44

#	RESPONSES	DATE
1	do not agree to take money from one sector to give to another	1/20/2018 11:27 PM
2	It is difficult for us to say if the proposal will have a good effect overall as some charities and organisation could be seriously impacted depending on the method chosen resulting in a negative effect on our area in total. Perhaps we will know better depending on the response to the survey	1/19/2018 11:57 AM
3	Reading the letter sent by the council then the best option is option 4. this raises the most money for the council to use to achieve its aims whilst spreading the pain thinly across far more organisation. The Derbyshire & Lancashire Gliding Club believes that this is the best and fairest way for the council to meet it's aims without jeopardise the viability of some organisations that support the area as a tourist attraction.	1/17/2018 8:54 PM
4	Would need evidence that jobs are actually being created	1/9/2018 8:39 PM
5	Businesses and not for profit organisations currently depending on the discretionary reliefs should be prioritised, as they may not be able to continue to operate without this support, and that will be to the detriment of the area.	1/9/2018 3:56 PM
6	See above	12/20/2017 4:31 PM
7	It will be complicated to set up the rules for this relief to ensure it is applied fairly.	12/11/2017 11:57 AM
8	probably already established, so more able to fund themselves, unlike	12/10/2017 1:17 AM
9	Particularly for "first time" new small businesses.	12/9/2017 9:05 AM
10	In principal	12/9/2017 7:57 AM
11	In principle a good idea, but who pay pays?	12/8/2017 4:57 PM
12	Promoting jobs in the region is priority.	12/8/2017 12:37 PM
13	Within the context of generally poor productivity in the UK the proposal is welcome as a means to support higher quality jobs.	12/8/2017 11:05 AM
14	Depends on the time period of relief.	12/8/2017 10:59 AM

Q7 To what extent do you agree that the Council should support access to free-to-use cash machines through inclusion in its criteria for Rural Rate Relief?

Answered: 50 Skipped: 8



ANSWER CHOICES	RESPONSES	
Strongly agree	38.00%	19
Agree	24.00%	12
Neither agree nor disagree	26.00%	13
Disagree Strongly	2.00%	1
Disagree	8.00%	4
Don't know	2.00%	1
TOTAL		50

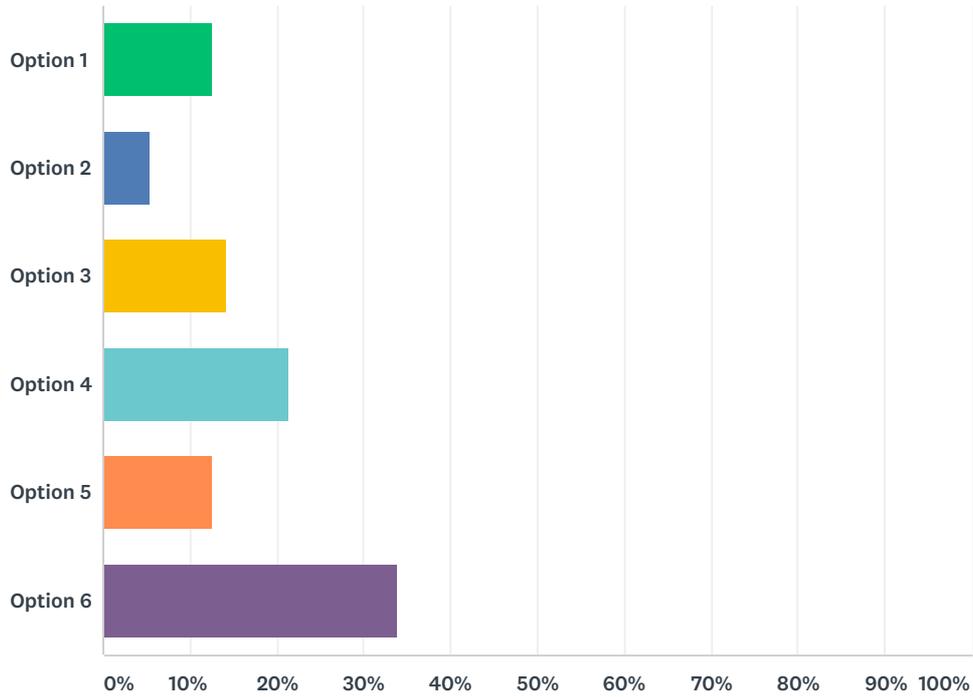
Q8 Comments

Answered: 13 Skipped: 45

#	RESPONSES	DATE
1	It depends how small the community is. Electronic payments are so common, and the cost of maintaining and topping up cash machines for a small community could be very expensive.	1/18/2018 12:49 PM
2	As a society we are moving more and more to being cashless - Is there a proven need for more cash machines within the councils jurisdiction?	1/17/2018 8:54 PM
3	Post Offices fulfill this need and more within this field.	12/26/2017 10:50 AM
4	the support of cash machines in all settlements without a shop and other basic services should be supported by the district Council	12/21/2017 8:51 PM
5	I do not turn over enough to warrant the expense of a card machine so am reliant on cash or cheques!	12/20/2017 8:49 PM
6	The banks have closed most of their local branches. It's OK for computer literate people to use electronic banking, but there are a lot of older people who rely on cash and the ability to obtain it locally.	12/9/2017 10:49 AM
7	The reasons/benefits of this proposal requires further explanation.	12/9/2017 9:05 AM
8	Would not like to see competition with post offices.	12/8/2017 5:24 PM
9	Rural communities are losing access to cash any proposal to bring free to use cash machines is a good one. Beware however of recent raids on cash machines which may deter businesses of accepting this if it is included!	12/8/2017 4:57 PM
10	Bank closures continue with a disproportionate effect on rural communities.	12/8/2017 12:37 PM
11	With the closure of banks it is essential for local people who don't or are unable to visit the larger towns to access cash. Visitors to the countryside also need to access cash particularly as card reader machines fail so regularly.	12/8/2017 12:32 PM
12	I'm not sure what this means. To be be honest having watched all forms of banking close up shop in Wirksworth I think banks should be made to pay for having a cash machine service therefore I wouldnt support the relief. The only service we will have soon is the Co-op, I am not sure that relief is justified in this case as they generate business from it.	12/8/2017 11:48 AM
13	This is an important proposal to address the 'hidden' social exclusion that can mark rural communities.	12/8/2017 11:05 AM

Q9 Of the six options above, which do you prefer?

Answered: 56 Skipped: 2



ANSWER CHOICES	RESPONSES	
Option 1	12.50%	7
Option 2	5.36%	3
Option 3	14.29%	8
Option 4	21.43%	12
Option 5	12.50%	7
Option 6	33.93%	19
TOTAL		56

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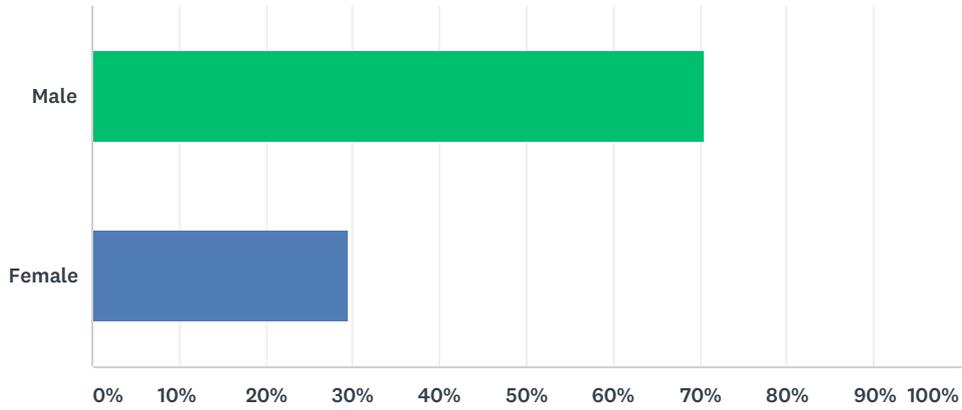
Q10 Comments:

Answered: 20 Skipped: 38

#	RESPONSES	DATE
1	Charity. Costs would be passed onto members or services reduced	2/19/2018 4:12 PM
2	Charity. Unable to generate more income as delivering child care service funded by DCC	2/19/2018 4:07 PM
3	Provide play & recreaton facilities for children. No income.	2/19/2018 4:05 PM
4	Sports club. Funding challenges faced across Vol sector. Allows free access to its grounds by local primary school and for schools sports tournaments	2/19/2018 4:01 PM
5	Small charity supporting children from disadvantaged backgrounds.	2/19/2018 3:59 PM
6	Small charity, supporting vulnerable older people. Funding pressures.	2/19/2018 3:58 PM
7	Small sports club, mainly elderly members. No income.	2/19/2018 3:56 PM
8	Some not for profit orgs do employ people, provide volunteering opportunities & plug the gap in social care. These orgs are already facing funding cuts. We do not support taking money from one sector and giving it to another.	1/20/2018 11:27 PM
9	Bowling clubs are finding it difficult to remain open due to falling membership. Any reduction in our discretionary relief would make even more difficult to attract new members as it would mean an increase in subs. We have chosen option 1 because it would not affect us nor would option 2.. Option 3 is the worst option as far as we are concerned as it would wipe out all of our relief and could seriously affect the viability of our club.	1/19/2018 11:57 AM
10	Please see the comments above - If Options 1 or 2 were adopted then the Derbyshire and Lancashire Gliding Club would need to apply for CASC status in order to mitigate it's liability and protect it's future. In which case the council would not realise the full amount it expects. Has the council considered how many of the organisation affected could take the same option?	1/17/2018 8:54 PM
11	to lessen impact on small charities	1/15/2018 8:07 PM
12	Charities and not for profit organisations are under severe pressure in the current climate with access to funding sources slashed and under fierce competition. If any changes are made to the relief they are able to receive, they should be with minimal financial impact.	1/9/2018 3:56 PM
13	This is the best option for us as a non-profit organisation. It also means that the vast majority of those organisations will all pay a little towards the new benefits. This spreads the costs over more Charities and non-profit making organisations without putting some organisations in danger of not being able to pay.	1/1/2018 11:11 AM
14	the running of community buildings by volunteers on a non profit basis should not be affected by your proposals - it should remembered that businesses run for a profit --	12/21/2017 8:51 PM
15	these local charities and not-for profit organisations offer vital support to parts of our community. Option 5 is the kindest for them, whilst allowing a little money to help businesses, who will hopefully offer local employment opportunities.	12/10/2017 1:17 AM
16	Purely an opinion.	12/9/2017 9:05 AM
17	Refer to my comment at 4 above. Why is a proposal to reduce the current permitted period not included rather than hitting charitable organisations. Businesses must be encouraged to take occupancy a.s.a.p.	12/8/2017 4:57 PM
18	Why shouldcharities have no rate charge. Some havemoremoney than dddc	12/8/2017 4:28 PM
19	Seems fair that larger organisations should contribute more to help smaller ones	12/8/2017 11:48 AM
20	This generates the most income, impacts negatively the fewest organisations, would be administratively easier and puts the greatest liability on the broadest shoulders (though these make a lot of political clout)	12/8/2017 11:05 AM

Q11 Are you?

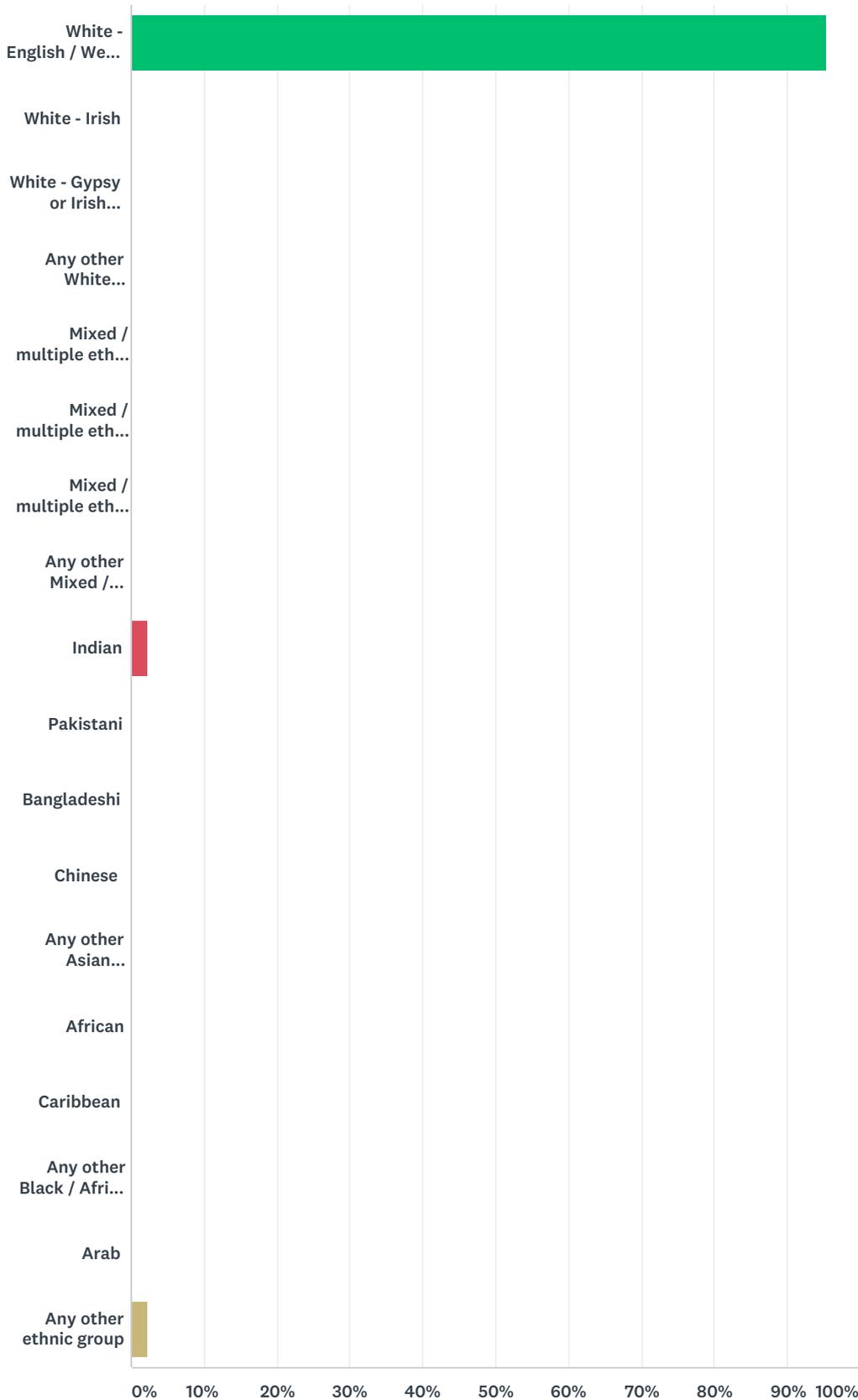
Answered: 44 Skipped: 14



ANSWER CHOICES	RESPONSES	
Male	70.45%	31
Female	29.55%	13
TOTAL		44

Q12 How would you describe your ethnic background?

Answered: 44 Skipped: 14



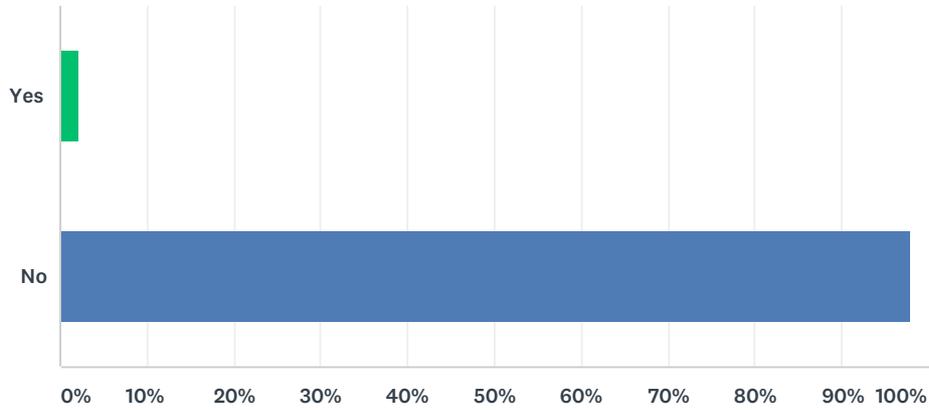
ANSWER CHOICES	RESPONSES	
White - English / Welsh / Scottish / Northern Irish / British	95.45%	42

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White - Irish	0.00%	0
White - Gypsy or Irish Traveller	0.00%	0
Any other White background	0.00%	0
Mixed / multiple ethnic - White & Black Caribbean	0.00%	0
Mixed / multiple ethnic - Black African	0.00%	0
Mixed / multiple ethnic - Asian	0.00%	0
Any other Mixed / multiple background	0.00%	0
Indian	2.27%	1
Pakistani	0.00%	0
Bangladeshi	0.00%	0
Chinese	0.00%	0
Any other Asian background	0.00%	0
African	0.00%	0
Caribbean	0.00%	0
Any other Black / African / Caribbean / Black British background	0.00%	0
Arab	0.00%	0
Any other ethnic group	2.27%	1
TOTAL		44

Q13 Do you consider yourself to be disabled? The definition of disability in the Equality Act 2010 is: “A physical or mental impairment which has a substantial and long term adverse effect on a person’s ability to carry out normal day to day activities”

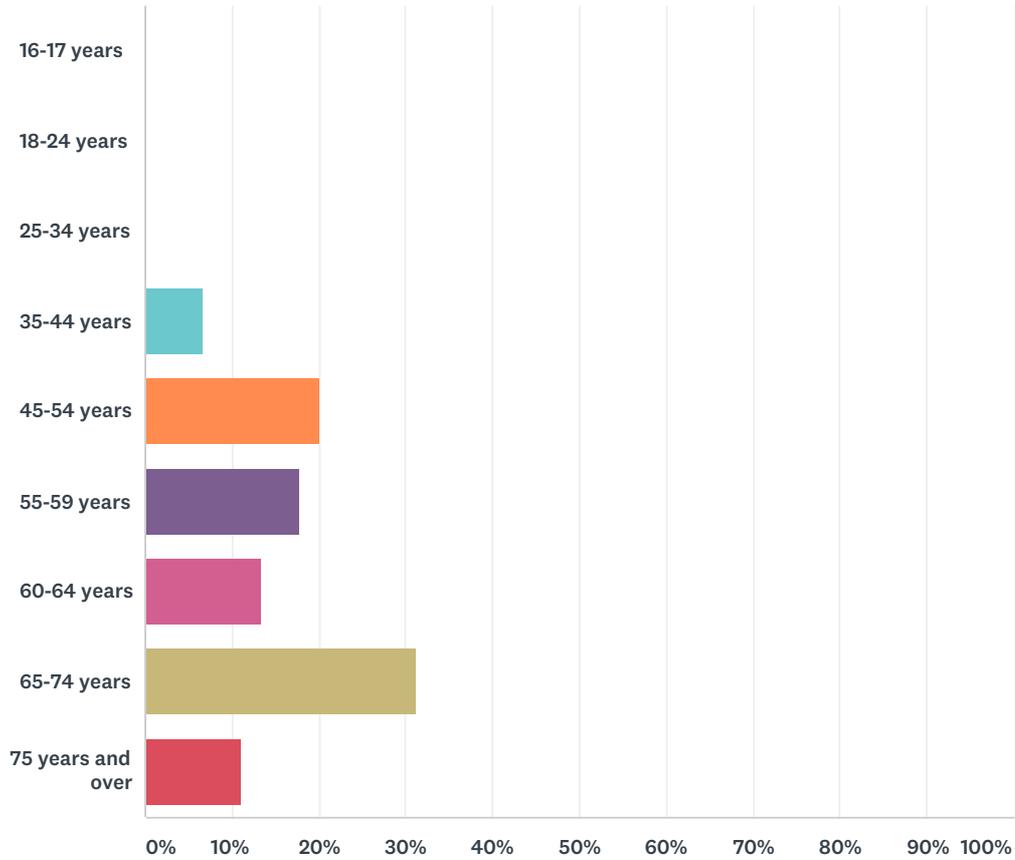
Answered: 46 Skipped: 12



ANSWER CHOICES	RESPONSES	
Yes	2.17%	1
No	97.83%	45
TOTAL		46

Q14 What is your age?

Answered: 45 Skipped: 13



ANSWER CHOICES	RESPONSES	
16-17 years	0.00%	0
18-24 years	0.00%	0
25-34 years	0.00%	0
35-44 years	6.67%	3
45-54 years	20.00%	9
55-59 years	17.78%	8
60-64 years	13.33%	6
65-74 years	31.11%	14
75 years and over	11.11%	5
TOTAL		45