

## Business Rates S44A (Rate Relief on Part Occupied Premises) Guidelines

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### Introduction

- 1 These guidelines set out our approach to dealing with requests for rate relief under section 44A of the Local Government Finance Act 1988 where non-domestic premises are partly occupied for short periods.
  - 1.1 The council is not permitted to have a *policy* in this matter as the exercise of discretion must be based on the individual circumstances of each case.
  - 1.2 It is intended that this guideline will be available on the Council's website.

### 2 Background

- 2.1 The Council receives requests from ratepayers asking that the rateable value of specific premises be apportioned between the occupied and unoccupied portions and that the council then only charges rates on the occupied portion. This is permitted under the above regulations however the Council does have a discretion to accept or refuse such a request. If the request is accepted then the Valuation Office Agency is asked to supply a certificate indicating the relevant values for the occupied and unoccupied portions and this certificate is binding on the council.
- 2.2 The Council has previously resolved that this discretion be delegated to the Service Development Manager.
- 2.3 The guidelines are set out in appendix A

**NEWCASTLE CITY COUNCIL**

**GUIDELINES FOR CONSIDERATION OF REQUESTS FOR RATE RELIEF UNDER S44A IN RESPECT OF PARTLY OCCUPIED PREMISES**

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1. A certificate will be requested where:
  - a. The ratepayer is unable to occupy part of the property through circumstances beyond their control.
  - b. A request will be made only in exceptional circumstances where practical difficulties would cause the ratepayer to suffer undue hardship
  - c. The property is partly occupied for a short period only (no more than 6 months).
  - d. The Valuation Officer confirms that he is unwilling or unable to split the property.
2. All applications must be made in writing and be made by either the occupier or owner (if different) or persons with authority to act on their behalf
3. The applicant must submit a floor plan which clearly identifies the areas of occupation and areas unoccupied with relevant dates.
4. Applications should be made in good time so that the premises can be inspected by a council officer to confirm the applicant's plan.
5. It will not normally be possible for an application to be considered in retrospect or for a period after which the partial use of the property has expired. There may be exceptions to this if it is possible to provide independent evidence to support the claim.
6. The effect of the apportioned values applies for the operative period which is defined as the period beginning on the day on which the hereditament became partly unoccupied and ending with the first day on which one or more of the following events occur:
  - a. The occupation of any of the unoccupied part of the property
  - b. The ending of the financial year in which the apportionment was required
  - c. The requiring of the further apportionment
  - d. The complete occupation of the property
7. All applications must satisfy the guidance notes issued by the Office of the Deputy Prime Minister (ODPM) and any future legislative changes.