



**LANCASTER
CITY COUNCIL**

Promoting City, Coast & Countryside

INDIVIDUAL CABINET MEMBER AND OFFICER DELEGATED DECISIONS

FRIDAY, 30 NOVEMBER 2018

Please find enclosed Decision Notices in connection with the following:

ICMD4 Aldcliffe with Stodday Neighbourhood Plan Application for Area Designation (Pages 1 - 6)

ICMD5 Administration and Collection Policy - Business Rates (Pages 7 - 17)

Please note that these are subject to call-in.

Queries regarding these documents

Please contact Tessa Mott, Democratic Services - telephone 01524 582074, or e-mail tmott@lancaster.gov.uk.

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Published on FRIDAY, 30 NOVEMBER 2018

LANCASTER CITY COUNCIL

Promoting City, Coast & Countryside

EXECUTIVE DECISIONS TAKEN BY CABINET PORTFOLIO HOLDER NOTICE OF DECISION

THIS SECTION TO BE COMPLETED BY THE PORTFOLIO HOLDER AND CONTACT OFFICER

TITLE OF DECISION: DESIGNATION OF ALDCLIFFE WITH STODDAY NEIGHBOURHOOD PLAN AREA					
NAME OF DECISION TAKER:	COUNCILLOR JANICE HANSON				
POSITION AND RESPONSIBILITY HELD:	CABINET MEMBER AND PORTFOLIO HOLDER RESPONSIBLE FOR ECONOMIC REGENERATION AND PLANNING				
CONTACT OFFICER:	JENNIFER MILLIGAN / GILLIAN DOBSON				
TELEPHONE:	01524 582650				
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Details of Decision:					
To accept the Aldcliffe with Stodday Neighbourhood Plan Area Designation Application.					
To delegate authority to the Head of Financial Services / Section 151 Officer in consultation with the Assistant Chief Executive to update the General Fund Revenue Budget to reflect the MHCLG funding and associated expenditure.					
Reasons for the decision:					
If a 'whole' parish area application is made by a parish council, the local authority must designate the proposed area.					
IS THE DECISION URGENT No					
PLEASE DELETE AS APPROPRIATE AND GIVE REASONS FOR URGENCY BELOW: N/A					
I CONFIRM THAT I HAVE BEEN CONSULTED ON THE ABOVE DECISION AND THAT IT IS URGENT AND REASONABLE IN ALL THE CIRCUMSTANCES. (IN ACCORDANCE WITH SECTION 17 OF THE OVERVIEW & SCRUTINY PROCEDURE RULES)					
SIGNATURE OF THE OVERVIEW & SCRUTINY CHAIRMAN: N/A					
I confirm that I have taken account of the options proposed by officers, the various implications set out in the report and the comments of the Monitoring and Section 151 Officers and am authorising the decision as set out above.					
SIGNATURE OF DECISION TAKER:	Councillor Janice Hanson				
DATE:	30.11.18				
<i>THIS SECTION TO BE COMPLETED BY DEMOCRATIC SERVICES</i>					
DATE DECISION TAKEN:	30.11.18	DATE RECEIVED BY DEMOCRATIC SERVICES:	30.11.18	REF NO.	ICMD4
DATE DECISION PUBLISHED:	30.11.18	IMPLEMENTATION DATE (publication day + 5 working days):	10.12.18		

CABINET

**Aldcliffe with Stodday Neighbourhood Plan
Application for Area Designation**

**Individual Cabinet Member Decision
(Councillor Hanson)**

**Report of the
Planning Manager**

PURPOSE OF REPORT				
To accept the Aldcliffe with Stodday Neighbourhood Plan Area Designation Application.				
Key Decision	<input type="checkbox"/>	Non-Key Decision	<input checked="" type="checkbox"/>	Referral from Cabinet Member
Date of notice of forthcoming key decision	N/A			
This report is public				

RECOMMENDATION OF THE PLANNING MANAGER:

- a. Following an application by Aldcliffe with Stodday Parish Council for a Neighbourhood Plan, to accept the designation of the Aldcliffe with Stodday Neighbourhood Area.
- b. To delegate authority to the Head of Financial Services / Section 151 Officer, in consultation with the Assistant Chief Executive to update the General Fund Revenue Budget to reflect the Ministry of Housing, Communities & Local Government (MHCLG) funding and associated expenditure.

1.0 INTRODUCTION

- 1.1 Neighbourhood planning gives communities the chance to decide where new development should be located and what it should look like. This ranges from new housing to commercial development. A Neighbourhood Plan must be in line with the District's Local Development Plan and national planning guidance, and is subject to an independent examination and a community referendum. If approved by the local community then a Neighbourhood Plan forms part of the District's Local Development Plan and is used to make decisions on planning applications.
- 1.2 The designation of a Neighbourhood Area by the City Council is the first stage in producing a Neighbourhood Plan. It establishes the geographical area to be covered by the Plan.

- 1.3 Following national legislative changes in 2016, local authorities are no longer required to carry out a formal consultation at this stage of the process regarding an Area Designation for a Neighbourhood Plan. Therefore the Cabinet Member is requested to accept the Aldcliffe with Stodday Neighbourhood Plan Area Designation.

2.0 BACKGROUND

- 2.1 The first stage of the Neighbourhood Plan process is to agree which area the plan will relate to. It can apply to the whole parish area or just part of it, or it may include more than one parish if appropriate to do so. Guidance on defining the boundaries of a neighbourhood area are provided in National Planning Practice Guidance (NPPG).
- 2.2 The NPPG suggests that in areas with parishes, a local planning authority is required to have regard to the desirability of designating the whole of the area of a parish or town council as a neighbourhood area. However, whilst this should always be considered as a starting point, there are a number of other material considerations which are important when deciding the boundaries of a neighbourhood area. These include:
- a. Village or settlement boundaries, which reflect areas of planned expansion;
 - b. The catchment area for walking to local services;
 - c. The areas where formal or informal networks of community groups operate;
 - d. The physical appearance or characteristics of a neighbourhood;
 - e. Whether the area forms all or part of a coherent estate either for business or residents;
 - f. Whether the area is wholly or predominantly a business area;
 - g. Whether infrastructure or physical features define a natural boundary, for example a major road or rail line;
 - h. The natural setting or features in an area; and,
 - i. Size of the population living and working in the area.
- 2.3 Where a Parish Council applies for the whole area of the parish to be designated as a neighbourhood area, then the local authority must designate the whole of the area applied for.
- 2.4 The Council will be required to publish the name, map of the neighbourhood plan area and the name of the organisation that applied.
- 2.5 The application was received on 16 August 2018. Once the designation area application has been accepted, the Parish Council will continue to develop a neighbourhood plan for their area. This is likely to start with engaging local stakeholders to develop a vision, values and objectives. On request, Lancaster City Council will provide advice, guidance and support via an initial meeting, provision of background data/evidence, professional advice and assistance and once complete review the draft neighbourhood development plan.

3.0 OPTIONS AND OPTIONS ANALYSIS (including Risk Assessment)

- 3.1 There are no other options for the Council to consider, for the reasons stated in Paragraph 2.3 above. In this particular case, Aldcliffe with Stodday Parish Council have applied for their whole parish area to be designated, and there are no reasonable grounds for not accepting the application. Therefore the Council must designate the whole of the area being applied for.

5. CONCLUSIONS

- 5.1 The Aldcliffe with Stodday Neighbourhood Plan Area Designation is in line with the current parish boundary and therefore must be accepted, in accordance with the NPPG.
- 5.2 Once accepted, it is anticipated that the qualifying body (Aldcliffe with Stodday Parish Council) will work through the more detailed stages of Neighbourhood Plan preparation and

consultation.

RELATIONSHIP TO POLICY FRAMEWORK

Neighbourhood Planning contributes to the Council's corporate plan priorities, in particular, sustainable economic growth.

Once adopted, neighbourhood plans will form part of the Council's Lancaster District Local Plan.

CONCLUSION OF IMPACT ASSESSMENT

(including Health & Safety, Equality & Diversity, Human Rights, Community Safety, HR, Sustainability and Rural Proofing)

A neighbourhood plan will directly impact local communities. However, this impact will be subject to the plans focus e.g. housing, local facilities, open space etc. Equality and diversity and sustainability impact assessments will be required as part of the neighbourhood plan development process.

Neighbourhood planning provides rural communities with an opportunity to shape future development in their area, as well as helping to protect and conserve their heritage and environment (in line with the District's Local Plan and national planning policy guidance).

LEGAL IMPLICATIONS

Legal have been consulted and have no further comments.

FINANCIAL IMPLICATIONS

To support the preparation of any neighbourhood plan Lancaster City Council has a duty to provide officer support to the community preparing the plan and as a result will also incur additional costs to cover; (1) various stages of publicity, (2) independent examination and (3) a referendum. The local planning authorities are able to claim monies from the Ministry of Housing, Communities and Local Government (MHCLG, previously known as DCLG) to offset the costs of undertaking this work. However, the MHCLG have now updated and reviewed the arrangements for claiming financial support for neighbourhood plan, amending the levels of financial support offered and the stages where payment can be claimed.

A payment of £20,000 becomes eligible once the local authority have set a date for the referendum following a successful examination. As in previous applications, it would not be claimable if the Inspector did not endorse the Neighbourhood Plan. It should also be noted that since reporting on previous designations, as a result of the MHCLG updates referred to above, the local authority will no longer be reimbursed should the Neighbourhood Plan group decide not to take a successful plan to referendum.

The cost of an independent examination is determined by the time spent on the matter by the independent inspector appointed by the Neighbourhood Plan group. The length of the examination reflects the scale of the ambition of the plan, the complexity of the planning policy environment and the extent of support or objection received. Whilst it is therefore not possible to say at this stage what an examination would cost, a recent examination undertaken by another neighbouring authority cost a little under £4,000.

In relation to the referendum costs, these will vary greatly depending on the number of voters, the geography of the area and the number of polling stations required. To provide an illustration of the likely scale of the costs for a referendum for Aldcliffe with Stodday the council's democratic service officers have advised that the estimated direct costs of holding a referendum in the Aldcliffe with Stodday Council area (comprising printing and posting of

voting materials, the Poll Station day staff and count voters) would be in the region of £2,000.

Neighbourhood plan examination costs will vary greatly due to potential complexities (examination) and area covered (referendum) and so it cannot be guaranteed that all additional costs will be covered by the grant funding for any given application. Should the examination for Aldcliffe with Stodday prove not complex then likely costs would comprise around £1,000 for publicity of the examination and then £4,000-£6,000 for the examination itself, thus, total examination costs would be £5,000-£7,000. The total combined cost of the examination and referendum would therefore be £7,000-£9,000. The remaining grant (from the total grant of £20,000) would cover existing staff resources or fall into General Balances.

To date support and advice for this and previous neighbourhood plan designation applications has been provided through the use of existing Regeneration and Planning staff resources and for now is expected to continue through 2018/19, however support for other plans (if they come forward) will need to be reviewed at the designation stage as it will depend on the timings of such applications to some extent, i.e. if more than one came forward at the same time for example. Managing a referendum will also need the resources of democratic services officers, this would need to be funded from the grant, and may require additional staff resources if it impacts on other elections.

It is re-iterated that it is difficult to estimate with any certainty when this application (or indeed the previous ten) will come forward to the referendum stage, if at all, as it is very much led by the relevant parish council, however where possible Regeneration & Planning Officers will work with the parishes to avoid a referendum taking place around any elections.

General fund revenue budgets will be updated under delegated authority

OTHER RESOURCE IMPLICATIONS

Human Resources:

Some officer support has been put in place for neighbourhood planning, however, this is the eleventh application and the impact on support services may need to be re-considered if demand increases or more than one application comes forward at the same time.

Information Services:

None.

Property:

None.

Open Spaces:

Aldcliffe with Stodday Council may decide to include open spaces within their neighbourhood plan.

DEPUTY SECTION 151 OFFICER'S COMMENTS

The Deputy Section 151 officer has been consulted and has no further comments.

MONITORING OFFICER'S COMMENTS

The Monitoring Officer has been consulted and has no further comments.

BACKGROUND PAPERS

Aldcliffe with Stodday Parish Boundary Map

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LANCASTER CITY COUNCIL

Promoting City, Coast & Countryside

EXECUTIVE DECISIONS TAKEN BY CABINET PORTFOLIO HOLDER NOTICE OF DECISION

THIS SECTION TO BE COMPLETED BY THE PORTFOLIO HOLDER AND CONTACT OFFICER

TITLE OF DECISION: Administration and Collection Policy – Business Rates			
NAME OF DECISION TAKER:	COUNCILLOR ANNE WHITEHEAD		
POSITION AND RESPONSIBILITY HELD:	CABINET MEMBER AND PORTFOLIO HOLDER WITH RESPONSIBILITY FOR COMMUNITY WEALTH BUILDING, FINANCE, REVENUES & BENEFITS, AND PERFORMANCE MANAGEMENT		
CONTACT OFFICER:	ADRIAN ROBINSON		
TELEPHONE:	01772 906023		
E-MAIL:	a.robinson@preston.gov.uk		
Details of Decision: That the Administration and Collection Policy as set out in Appendix A of the report be approved.			
Reasons for the decision: The policy provides a framework for both staff and business ratepayers, to improve accuracy in identifying the liable person and to reduce the opportunities for rate avoidance.			
IS THE DECISION URGENT No			
PLEASE DELETE AS APPROPRIATE AND GIVE REASONS FOR URGENCY BELOW: N/A			
I CONFIRM THAT I HAVE BEEN CONSULTED ON THE ABOVE DECISION AND THAT IT IS URGENT AND REASONABLE IN ALL THE CIRCUMSTANCES. (IN ACCORDANCE WITH SECTION 17 OF THE OVERVIEW & SCRUTINY PROCEDURE RULES) SIGNATURE OF THE OVERVIEW & SCRUTINY CHAIRMAN: N/A			
I confirm that I have taken account of the options proposed by officers, the various implications set out in the report and the comments of the Monitoring and Section 151 Officers and am authorising the decision as set out above.			
SIGNATURE OF DECISION TAKER:	Councillor Anne Whitehead		
DATE:	30.11.18		
<i>THIS SECTION TO BE COMPLETED BY DEMOCRATIC SERVICES</i>			
		REF NO.	ICMD5
DATE DECISION TAKEN:	30.11.18	DATE RECEIVED BY DEMOCRATIC SERVICES:	30.11.18
DATE DECISION PUBLISHED:	30.11.18	IMPLEMENTATION DATE (publication day + 5 working days):	10.12.18

CABINET

ADMINISTRATION & COLLECTION POLICY - BUSINESS RATES

Individual Cabinet Member Decision (Councillor Anne Whitehead)

Report of Head of Shared Service (Revenues & Benefits)

PURPOSE OF REPORT					
<p>Whilst there is a statutory duty to collect business rates, there is no statutory obligation on ratepayers to provide information related to occupation. It is therefore considered reasonable to seek documentary evidence relating to the existence of an occupier and the right for them to occupy at the start of the process, in order to ensure we charge the right ratepayer.</p> <p>Following Internal Audit recommendations, this report seeks approval of a new Administration and Collection Policy for business rates. It will provide consistency in the way debtors are dealt with, particularly in relation to changes in occupation and rate avoidance.</p>					
Key Decision	<input type="checkbox"/>	Non-Key Decision	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center; padding: 5px;">x</td> <td style="padding: 5px;">Referral from Cabinet Member</td> </tr> </table>	x	Referral from Cabinet Member
x	Referral from Cabinet Member				
Date of notice of forthcoming key decision	Not applicable				
This report is public					

1 Recommendations

- 1.1 That the Administration and Collection Policy as set out in *Appendix A* be approved with immediate effect.

2. Introduction

- 2.1 The administration and collection of business rates, managed by the Revenues & Benefits Shared Service is becoming an increasingly important revenue stream for the Council. The team are responsible for collecting £50m annually from 5,100 business rate payers in the Lancaster area.
- 2.2 The Administration and Collection Policy aims to provide consistency in the way business ratepayers are dealt with in this regard, so as to ensure openness and transparency in the administrative process of charging business rates.

- 2.3 It provides guidance for staff with a responsibility for administering business rates, and provides a solid foundation to refer to when mitigating complaints in relation to liability.
- 2.4 At the same time, the policy will prove to be a source of information for Councillors, local advice agencies, landlords, rating advisors and all those responsible for the payment of business rates.
- 2.5 The policy has been developed to provide assurance that the Council has robust procedures in place, in calling for additional evidence to be provided when establishing rateable occupation.
- 2.6 The policy has been developed in line with Internal Audit recommendations and provides an increased level of scrutiny and challenge for those that attempt to defraud the system.

3. Details of Consultation

- 3.1 No formal consultation with the public has taken place on this issue. The policy provides a solid framework within which officers can administer business rates under the relevant Local Government Acts.

4. Options and Options Analysis (including risk assessment)

- 4.1 The maintenance of good collection rates has been identified as a key risk in the Shared Service Business Plan. Rate avoidance and other tactics to avoid payment affect this income stream. There are two options available for consideration:

Option 1 – To not adopt an Administration & Collection Policy

Internal Audit has recommended that the Council should have an approved policy for the administration and collection of business rates.

The new procedures allow staff to rely on an approved policy when defending their decisions, which should reduce the number of rate avoidance cases and complaints in the longer term.

Option 2 – Agree to the proposal as recommended

The policy provides guidance on administration practices in the collection of business rates, thus providing consistency for all ratepayers and a deterrent for those intent on defrauding the Council.

5. Officer Preferred Option (and comments)

- 5.1 It is recommended that Option 2 be applied. The policy provides consistency across the authority in administering business rates and reflects Internal Audit recommendations.

RELATIONSHIP TO POLICY FRAMEWORK

The report is in line with the Council Plan ambition to be a smart and forward thinking Council, focussing on the priority of future financial resilience and financial sustainability.

**CONCLUSION OF IMPACT ASSESSMENT
(including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)**

The proposals will apply equally across the authority, to all sections of the business community. The policy provides guidance on fair administration and collection practices in pursuance of business rate income, ensuring that the correct ratepayer is identified at billing stage, the start of the process.

It provides a framework for both staff and customers, to improve accuracy and reduce the opportunities for rate avoidance.

FINANCIAL IMPLICATIONS

It is not anticipated that this policy will create any new financial implications. However, it may improve collection rates, given the determination to reduce rate avoidance and to bill the right ratepayer at the right time from the start of their occupation.

SECTION 151 OFFICER'S COMMENTS

The S151 Officer has been consulted and comments are incorporated in the report.

LEGAL IMPLICATIONS

The adoption of this policy will provide a framework within which the Council will operate when administering and collecting future business rates, in accordance with relevant legislation.

MONITORING OFFICER'S COMMENTS

The Monitoring Officer has been consulted and has no further comment to add.

BACKGROUND PAPERS

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Ref: AD/LW/Revs/Admin&Colln/Policy



**REVENUES & BENEFITS
(SHARED SERVICE)**

**PRESTON CITY COUNCIL
&
LANCASTER CITY COUNCIL**

BUSINESS RATES

**ADMINISTRATION AND
COLLECTION POLICY**

POLICY

Administration and collection of Business Rates

Contents	Item
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1. Introduction

Non - domestic rates (also known as business rates) is an increasingly important revenue stream for local authorities, and they are duty bound to ensure that the public purse is properly protected.

This policy has been written in response to each Council's need to ensure that the administration and collection of business rates by Revenue Services, whose responsibility it is to administer and collect non domestic rates for each authority, is carried out in a fair and consistent manner.

It has been written in conjunction with legal advisors and internal auditors.

The Policy aims to:-

- Provide consistency in the way that taxpayers are dealt with.
- Ensure openness and transparency.
- Be a guide to all staff with responsibility for administering non domestic rates.
- Be a source of information for councillors, local advice agencies, Landlords, rating advisors and all those responsible for the payment of business rates.

The guidelines are not intended to slow down procedures or make them less effective.

All staff should be aware of the policy and new staff should be acquainted with it as part of their training.

2. Customer Care

As part of its commitment to excellent customer service, Revenue Services will:

- Ensure that accounts are administered in an efficient and effective way.
- Consider the financial circumstances of the customer when recovering debts.
- Encourage constructive comments from customers about how we can improve our services.
- Make services physically accessible to people with disabilities.
- Ensure that services are delivered in line with each Council's equal opportunities policies

3. Help & Advice

Information regarding reliefs and exemptions for business rates will be available on each authority's website and a link to the information provided with all bills. Potential qualifiers for small business rate relief will be issued with an application form with their opening bill as standard.

The service will also:

- Ensure customers are aware of where help and advice is available.
- Invite and encourage customers to make contact with the Council in person, by email or by telephone, as soon as they experience difficulties paying their accounts.
- Ensure that all written communications use “Plain language”
- Assist people with language and sensory communication difficulty, by offering a translation service where appropriate.
- Invite and encourage customers to utilise digital communication channels where appropriate.
- Ensure that advice and information given to customers by members of staff is consistent and that customers are treated fairly and equally.

4. Liability for Business Rates

The legislation governing the administration and collection of business rates is:-

Local Government Finance Act 1988, (LGFA 1988) and:-
The Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 SI 1989/1058; (as amended).

Section 65(2) LGFA 1988, deals with issues of liability in respect of property owners and property occupiers. Specifically, it addresses whether a billing authority should bill on an occupied or unoccupied basis and deals with the identification of liable parties.

In determining liability under section 65 of the LGFA 1988, a billing authority is to take into account the rules which would have applied for the purpose of The General Rate Act 1967 (GRA 1967) and any case law on the issue.

The term *hereditament* is used within this policy document as this is quoted throughout the legislation. A hereditament means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the rating list. (GRA 1967)

The case of ***John Laing & Son Ltd v Kingswood Area Assessment Committee (1949)***, established that the essential features of rateable occupation are:-

- a) There must be actual occupation
- b) The occupation must be exclusive to the occupier;
- c) The occupation must be of some benefit to the occupier; and
- d) The occupation must not be for too transient a period.

Actual occupation concerns the physical use of the hereditament no matter how slight that use may be. The mere intention to occupy or the ownership of a legal title to the land is not sufficient to satisfy actual occupation. Actual occupation is a question of fact. Whether actual occupation is established may vary depending on the type of hereditament being used.

Exclusive occupation is where the rateable occupier has the right to exclude others from using the hereditament in the same way but it does not mean that another person may not have a distinct, separate and independent use of the premises.

Beneficial occupation whether the occupation is of value to the occupier, and benefit does not have to be purely of a financial nature.

Transience of occupation does not relate to short occupations of established hereditaments which would generate a charge on a daily basis, but refers essentially, to the time for which a hereditament exists.

Whether on the balance of probabilities, the four elements of rateable occupation are satisfied is a matter for the billing authority to determine in the first instance. Each case is assessed on its own facts. As a result of this, Revenue Services may need to make reasonable enquiries (where information is lacking) of relevant parties in order to determine rateable occupation.

Revenue services may request documentary evidence in various formats to support any claims of rateable occupation.

Property inspections may also be carried out in some cases, which may require access to premises and the taking of photographic evidence.

Where the billing authority is not satisfied that rateable occupation has been proven then legal opinion may be sought on a case by case basis. The legal opinion, if obtained, will advise the authority on what position it may take in respect of business rates liability and whether Court action should be taken in the event of non-payment.

Where any information requested by the Council is not provided or inspections have been refused, then should the matter be brought before the Courts this refusal to assist the Council with their enquiries will be brought to the Court's attention.

5. Notifying the Council of a Change of Occupation

Changes of Occupation can be notified to the Council by downloading a "Change of Occupation" form from the website ([link required](#)) by emailing lcndr@preston.gov.uk or by ringing the Business Rate Section on 01524 582920.

Telephone lines will be busy at peak periods therefore customers are advised to utilise digital channels in the first instance.

In the event you are a Landlord/3rd Party notifying us of a new tenant we will normally require a copy of the tenancy agreement/lease, as a minimum, before any changes to an account will be considered. More information may be needed following the receipt of tenancy agreements/licences/leases.

If it is a Limited company notifying us of a change of address we will normally require the notification to be on company letter headed paper with the name and number of the company clearly displayed.

Each Council has access to commercial insight data to assist in the administration and collection process.

6. Payment of Rates

Once a bill has been issued, if payment is not made in accordance with the bill reminders/final notices will be issued in accordance with *Regulation 9 of Non Domestic Rating (Collection & Enforcement) (Local Lists) Regulations 1989*.

It is in the best interests of both the Council and the ratepayer to come to mutually agreeable payment arrangements, at any stage of the process, where possible. However, in the event of continued non- payment/non- contact a summons may well be issued.

The process following the issue of a summons is detailed in the Council's recovery Policy ([link required](#)).

7. Payment Methods

The Council's preferred method of payment for business rates is by ten monthly instalments by direct debit.

Ratepayers do have the right to request payment by twelve monthly instalments, but twelve instalments can only run from April – March in the financial year the debt is due. Payment by direct debit is recognised as being the most cost effective means of collection for both the Council and the customer. Every effort will be made to guide customers to pay by this method.

All other available payment methods are detailed on bills as standard.

8. Reliefs and Exemptions

The Council has a duty to protect the public purse not only when determining rateable occupation but with regard to the award of any reliefs or exemptions applicable under non domestic rating legislation.

In all cases where a ratepayer considers they are entitled to small business rate relief they will be required to complete a form. It may be that we require further information such as trading accounts for example, and if requested an application will not be considered without this supporting information.

Applications for mandatory/discretionary or hardship relief will also require the completion of a relevant form and the provision of supporting information.

Details of all reliefs and exemptions are on each council's website, and relevant application forms are available to be downloaded.

Where supporting evidence is requested, applications will not be processed unless and until it is provided, as awards of reliefs and exemptions are subject to audit checks.

9. Rate Mitigation

Each council is aware that in certain cases efforts are made to avoid the payment of business rates. We recognise that whilst these efforts may not be illegal, each council has a duty to protect the public purse and in doing so challenge and be seen to challenge what may be perceived as improper attempts to avoid the payment of business rates.

Where Revenue Services has concerns that some form of rates avoidance is being operated or attempted, it reserves the right to exercise increased scrutiny of representations and documentation put forward.

The provision of a signed lease/licence may not (in itself) be sufficient to establish a party's liability or non-liability for business rates. This often results in further information and enquiries being made.

Each case will be assessed on its own facts. Enquiries will focus on whether or not rateable occupation has been established and may include requests for:-

- Inspections within 7 days of occupation or vacation.
- Leases/licences
- Evidence of rent passing
- Evidence of occupation or vacation (including photographic evidence)
- Evidence showing how occupation is beneficial
- Meta-data supporting any evidence relied upon.

N.B. The above list is not exhaustive.

Upon consideration of all the relevant evidence available, Revenue Services will determine who it considers to be properly liable for business rates in respect of the hereditament concerned, and bills will be raised or amended accordingly. Ultimately, in the event of any dispute, it will be a matter for the court to determine who the liable party is.

10. Prevention and Detection of Fraud

Where there is any suspicion of fraudulent activity, or a deliberate attempt to mislead the Council, then Revenue Services reserves the right to pass these cases to the Corporate Fraud Team for further investigation.

Each Council will also participate in data matching exercises to assist in the prevention and detection of fraud, where appropriate, and in line with the requirements of the General Data Protection Regulations 2018.