South Derbyshire District Council

Discretionary and Mandatory Business Rates Relief Policy

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Version Control

Version	Reason for review (Review date/legislation/process changes)	Author (A) / Reviewer (R)	Effective date
1	New Policy		10.2013
2	Review and Amendments		02.2019
3	Review		01.2021
4	Review and Amendments	Catherine Grimley	04.2025

Approvals

Approved by (Committee/Leadership Team/Head of Service)	Date
Finance and Management Committee	10.2013
Finance and Management Committee	02.2019
Finance and Management Committee	03.2025

1.0 Content

Contents

2.0 Introduction

2.1 Whilst the Local Authority is under a statutory duty to award Mandatory Rates Relief, the award of Discretionary Rate Relief is at the discretion of the Local Authority.

Each authority will have its own procedures for when to award Discretionary Relief and for how long it is to be awarded. These need to be regularly reviewed and updated to take account of new legislation and policy changes within each authority. This policy sets out the decision making process of the Council when dealing with applications for Discretionary Rate Relief.

This Policy sets out the criteria which the Council will use when considering applications for

awarding Discretionary Business Rates Relief:

• To Charitable Organisations and Not-for Profit Making Bodies (Part 1)

• For Hardship Relief (Part 2)

The policy also details the qualifying criteria for mandatory relief which is available to;

- Community Amateur Sports Club (CASC), registered with the Inland Revenue Sports Club Unit,
- a charity,
- or trustee for a charity.

The hereditament in question must be wholly or mainly used for charitable purposes. Registration under the Charities Act 1960 is conclusive evidence of charitable status and bodies which, under the 1960 Act, are excepted from registration or are exempt charities are also eligible for mandatory relief.

3.0 Purpose

3.1 The Council has discretionary powers with regards to Discretionary Rate Relief under:

• The Local Government Finance Act 1988; The relevant provisions regarding the award of discretionary relief are set out in Sections

• 47 and 48 Local Government Finance Act 1988 and the Non-Domestic Rate (Discretionary Rate Relief) Regulations 1989 (S.I. 1989/1059). * see above

• Section 69 of the Localism Act amends section 47 of the Local Government Finance Act 1988 to replace the limited circumstances in which local authorities can currently give discretionary relief with a power to grant relief in any circumstances but can only grant relief if it would be reasonable to do so having regard to the interests of council tax payers in its area and The Local Government and Rating Act 1997.

The relevant provision provides for mandatory and discretionary relief for certain hereditaments in rural settlements.

European Union competition rules generally prohibit Government subsidies to business and relief from taxes, including non-domestic rates, can constitute state aid. Consideration must be had to this when granting discretionary rate relief. Relief for charities and non-profit making bodies is not normally considered to be state aid because the recipients are usually not in market competition with other businesses. However, if the charities or non-profit making bodies are engaged in commercial activities, or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid, and EU rules will apply.

4.0 What is our policy?

4.1 Relief from non-domestic rates is available to charities and other non-profit making organisations in certain circumstances.

I. Charities using premises for charitable purposes are entitled to an initial 80% relief from non-domestic rates. In addition the Council may give a further discretionary relief of up to 20%.
II. Relief from non-domestic rates may also be granted to non-profit making organisations with charitable or philanthropic objectives and those involved with education, religion, social welfare, science, literature, and the arts.
III. Relief is entirely at the discretion of the Council and can be set at any level up to 100%, but this will be net of any Small Business Rate Relief, or other relief, entitlement whether or not an application has been made that may from time to time be made available under any government scheme such as Supports for Pubs and Retail Relief. The Council will assume that an application has been made and where the organisation is eligible grant relief, on the lower amount.
IV. The Council may also exceptionally consider cases under the general powers to award discretionary rate relief as amended by the Localism Act 2011.
V. Relief may also be granted where ratepayers would otherwise suffer hardship.

4.2 **General Scheme**

The Council considers each request for relief individually and on its merits. It does not adopt a policy which allows it to deal with a case without full consideration. The range of bodies eligible for Discretionary Rate Relief is wide. This document contains examples of criteria which might be adopted to assist in deciding whether to grant relief and the level of relief.

Where it applies, Small Business Rates Relief shall be claimed (or otherwise the equivalent value shall be assumed to have been awarded) before the award of Discretionary Rate Relief.

Generally, subject to consideration of each case on its merits, the award of top-up of Discretionary Relief where Mandatory Charity Relief at 80% is in payment is unlikely to be made.

4.3 **Criteria**

Factors which will assist in deciding to award relief are:

- Is membership open to all sections of the community? Are there barriers to membership?
- Clubs or organisations which have membership rates set at such a high level so as to exclude the general community or operate an exclusive system whereby membership is determined by the votes of existing members will not normally receive relief.
- Does the organisation actively encourage membership from particular groups in the community, e.g. young people, women, older age groups, persons with disability, ethnic minorities, etc.
- An organisation which encouraged such membership might expect more consideration than one which made no effort to attract members from groups which the authority considered to be deserving of support.
- Are the facilities made available to people other than members, e.g. to schools, open casual public sessions, etc. The wider use of facilities will be encouraged.
- Does the organisation provide training or education for its members? Are there schemes for particular groups to develop their skills, e.g. young people, the disabled, retired people? An organisation that provides such facilities might deserve more support than one which did not.
- Is the membership drawn from people mainly resident in the charging authority's area?
- Where hereditaments are situated close to an authority's boundary, a substantial proportion of the membership may come from another charging authority area. In considering the weight to be given to the proportion of membership from with the authority's area, authorities should not penalise organisations because of their location.
- Have the facilities been provided by self-help? A club whose members have paid for the provision or improvement of facilities themselves may be deserving of relief compared to one whose facilities have been funded by grant aid. Similarly, a club which uses self-help for construction or maintenance might be more deserving of relief.
- Does the organisation run a bar? Would a casual visitor find more active users of the facilities or social visitors?
- The Council will look at the main purpose of the organisation and the balance between, for example, sporting or social activities. How much cross subsidy is there in the accounts of the organisation between the two elements ?
- Does the organisation provide facilities which indirectly relieve the authority of the need to do so, or enhance those which it does provide?
- The Council will look at the broader context of the needs of the community as a whole.
- Is the club affiliated to local or national organisations, e.g. local sports or art councils, national representative bodies and are they actively involved in local or national development of their interests?

- Evidence of the impact locally of any national organisation will be considered. When considering each case on its merits, the financial position of each organisation, as shown in the Accounts for the past two financial years, should show that there is a genuine need for rate relief.
- The general measure used for this is that any accumulated balances should not exceed half of the normal annual expenditure of the organisation, unless the organisation can demonstrate that a substantial part of the balance is reserved for repairs or improvements or that funds are otherwise earmarked for specific projects and it is a condition of the funding that they are so used (Ideally this will usually be noted in the Accounts).

4.4 Financial Consideration

Please note that financial consideration will be of importance and will include:

(i) Accounts for the last financial year together with a statement on the current financial position and any important items likely to affect that position.

(ii) The level of subscriptions and the date of the last increase.

(iii) The extent to which the organisation relies on its own fundraising efforts.

(iv) The pricing of the organisation's facilities and services.

(v) The amount of grant and other aid made available to the organisation by the Council or other fund-raising bodies.

(vi) What is shown in any trading accounts for subsidiary activities for items such as catering/bar?

(vii) What is the relationship between any subsidiary and main accounts.

(viii) The payment of their Business Rates would have a severe financial impact on

their finances.

Applications are normally to be effective from the start of the financial year in which the application is made, or from the date of occupation if later, except in the case of a general review, which will take normally place every two years.

Exceptionally, applications may be considered for assistance in those cases where it is in the interests of the Council to offer discounts to attract firms, investment, and jobs to the area. Such matters will generally be of a strategic nature considering the long-term benefit of growth compared to the short-term cost.

These cases will be considered by the Finance and Management Committee and not by delegated authority as any expenditure will require budgetary approval.

4 .5 Delegated Scheme

The delegated scheme is set out below:

(i) Any application where a bar is run that is more than supporting the activities of the organisation, i.e. where the social activities are more than 50% of use or income generated (see paragraph 3.8 above) should be refused.

(ii) Cases that fulfil the criteria in all the paragraphs above be granted 80% relief.

(iii) Any applications that fulfil the criteria but where there is a bar be granted 50% of the relief prescribed at ii above.

(iv) Discretionary relief in addition to mandatory relief will only be granted in exceptional circumstances and not to national charities.

(v) Any case which will have a financial impact to the Council of more than £2,500 will be submitted to the Finance and Management Committee for consideration. Values less than this can be approved by the Council's Section 151 Officer.

4.6 Discretionary Rate Relief Award Criteria

	Category of Ratepayer	Reliefs	
		Mandatory Relief	**Discretionary Relief**
1	Charity Shop	80%	20%
2	Aided Schools	80%	20%
3	Charities where members do not have regular access to licensed bar facilities	80%	20%
4	Registered CASC's with no bar on site	80%	20%
5	Any of the categories above which have regular access to a licensed bar and 50% or more of income is as a result of the bar	80%	Nil
5	Any of the categories above which have regular access to a licensed bar and less than 50% or more of income is as a result of the bar	80%	10%
6	Any other Non-profit Making organisation	Nil	Up to 100%

7	Sports/Social Club Organisations without charitable status but not established for or conducted for profit and has no regular access to licensed bar	Nil	Up to 100%
8	Any charities not covered in the categories above	Nil	Up to 100%
9	Hardship Relief and Local Discretionary Relief	Nil	Individual Merit – up to 100%
10	Sports/Social Club Organisations without charitable status but not established for or conducted for profit and has regular access to licensed bar where it contributes to 50% or more of income generated	Nil	Nil
11	Sports/Social Club Organisations without charitable status but not established for or conducted for profit and has regular access to licensed bar where it contributes to less than 50% or more of income generated	Nil	Up to 50%

4.7 **General**

In all cases where Discretionary Rate Relief is granted, with the exception of 4.1 (v) above, the relief will be granted for a maximum period of 2 years.

All decisions will be notified in writing along with reasons for any refusal or restrictions in relief granted.

Exclusions - Discretionary Relief cannot be granted to a billing authority, or a precepting authority, other than charter trustees.

Notice required - 12 months' notice will be provided if the level of the award is to be adjusted or removed. This will be done via a letter issued to the recipients of any current award unless it was already stated at the time of awarding that the relief was to be for up to 12 months only.

4.8 **Awarding and Backdating**

Currently a decision to grant Discretionary Relief is invalid if it is made more than six months after the end of the Financial year to which it relates i.e. 30th September of the following financial year.

The Non Domestic Ratings Bill 2024 introduced changes to remove the restriction in section 47(7) of the Local Government Finance Act 1988 on backdating of decisions concerning discretionary rate relief.

The Government has made regulations revoking all rules on discretionary relief contained in the Non-Domestic Rating (Discretionary Relief) Regulations 1989. This means that Local Authorities from 1 April 2024 are able to make decisions on discretionary reliefs fully retrospectively (in respect of the financial year 2024/25 onwards) and set their own rules for 2025/26.

It is recommended that we keep the backdating of the award to one full financial year previous to the year in which the application is made so it continues with the current scheme but that the application date of 30th September is removed.

Report of delegated decisions to be submitted to the Finance and Management Committee.

- Appeals to be made within 28 days of the notification of the decision.
- Appeals to be on specific points i.e. those that are outlined in the decision to reject or restrict the award.
- All appeals to be submitted to the Licensing and Appeals Committee.
- No relief shall be awarded where it appears that the ratepayer will receive state aid that is above the current de minimis level.

4.9 Financial Assistance Subsidy

Applicants for local discretionary rate relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than £315,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on Subsidy Control can be found at [UK subsidy control regime - GOV.UK (www.gov.uk)]

4.10 Hardship Relief - General Scheme

Relief under this Section of the Policy is available to organisations and businesses that are experiencing unusual or exceptional pressures that threaten the ongoing viability of the business in the Council's area. This may include possibility of relocation, reorganisation business growth or shrinkage or unexpected events outside the control of the organisation.

Rate relief shall only be awarded on the grounds that:

i. The ratepayer would sustain hardship if the Council failed to give relief, and

ii. It is reasonable to grant hardship relief having regard to the interests of the general community of Council Taxpayers in the community.

iii. The interest of Council Taxpayers is wider than the financial interest and considers matters such as employment and/or amenities in the area or locality if the business ceased.

An award will not be given to allow a business to establish itself but may be given to allow a business to relocate to alternative premises to ensure the continuation of trading. An application of such a nature must be supported by a clear business plan, including workforce and financial projections. It is expected that some independent evidence as to the continued viability of the business will also be provided to ensure that any relief is applied wisely.

Other forms of rate relief will be considered first and applications for such deemed to have been made, e.g. Section 44a relief.

The Council considers each request for relief individually and on its merits. It does not adopt a policy which allows it to deal with a case without full consideration. The range of bodies eligible for Hardship relief is wide.

Criteria

Factors which will assist in making a decision are;

- The business is generally profitable.
- The majority of employees are SDDC residents
- The business is able to demonstrate that it has a clear business plan to manage the short-term pressures.
- The business adopts good, recognised and sustainable environmental practices to industry standards that cause no detriment to the residents of SDDC.
- The business uses, whenever possible, local suppliers.
- When considering each case on its own merits, the financial position of each organisation, as shown in the Accounts for the past two financial years, should show that there is a genuine need for rate relief.

Applications are normally to be effective from the start of the financial year in which the application is made, or from the date of occupation if later.

4.11 Hardship Relief - Delegated Scheme

The delegated scheme is set out below:

Any case which will have a financial impact to the Council of more than £2,500 will be submitted to the Finance and Management Committee for consideration. Values less than £,2500 can be approved by the Council’s Section 151 Officer.

In all cases where hardship relief is granted, the relief will be granted for a maximum period of 1 year.

All decisions will be notified in writing along with reasons for any refusal or restrictions in relief granted.

The mechanics of the procedure are as follows:

- Report of delegated decisions to be submitted to the Finance and Management Committee.

- Appeals to be made within 28 days of the notification of the decision.
- Appeals to be on specific points i.e. those that are outlined in the decision to reject or restrict the award.
- All appeals to be submitted to the Licensing and Appeals Committee.
- No relief shall be awarded where is appears that the ratepayer will receive state aid that is above the current de minimis level.

4.13 **Financial Assistance Subsidy**

Applicants for local Discretionary Rate Relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than £325,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on Subsidy Control can be found at [UK subsidy control regime - GOV.UK (www.gov.uk)]

4.14 **Section 31 Grant Relief**

Since 2012 the Government has required Billing Authorities to grant relief to businesses in various circumstances. These reliefs are under Section 47 of the Local Government Finance Act 1988 (Discretionary powers) but the Council are fully compensated for the cost of these Reliefs through a payment of grant under Section 31 of Local Government Finance Act 2003. They are quite often announced or changed at Autumn and Spring Budgets.

Currently these grants are:

- Supporting Small Business Rate Relief
- Retail Hospitality and Leisure Relief
- Local Newspaper Relief

These reliefs are provided with guidance from the Government.

It should be noted there are other reliefs available to a ratepayer but these do not come under the Discretionary policy. The table below provides an overview of these reliefs.

Table of Section 31 Grant Reliefs

Category of Relief	Eligible Organisations	Mandatory Relief	Discretionary Relief
Retail Hospitality and Leisure Relief 1st April 2024 Section 47 Relief	For Retail, Leisure and Hospitality businesses that are in occupation	Not applicable	To support businesses, as part of the Cost of Living Budget on November 2023 the Government announced a new business rate relief scheme for retail hospitality and leisure properties for the 2024/2025 financial year:- Occupied retail, leisure and hospitality properties for 2024.2025 (subject to

	for the 2024/2025 financial year		certain exceptions contained within Government Guidance) No Rateable Value Limit 75% for the period 1.4.2024 – 1.4.2025 This relief is subject to a cash cap limit of **£110,000.** This cap applies to the Business and its subsidiaries not to individual properties or premises. The relief will only be applied after all other mandatory reliefs and other discretionary reliefs funded by Section 31 have been applied. Locally funded reliefs such as Hardship relief must be applied after the Retail Relief. Businesses may choose to opt out of this relief, by providing notification to the Council of their request, per eligible hereditament, but will be unable to opt back in at a later date. In line with the legal restrictions in Section 47(8A) of the Local Government Finance Act 1988 billing authorities may not grant the relief to themselves or certain precepting authorities. Local Authorities will be fully reimbursed for their share under the section 31 Grant. This scheme will end on 31st March 2025 or unless advised in subsequent budgets
Supporting Small Businesses Relief 2023/2024 Section 47 Relief	Eligible Businesses will be those where the following Circumstances apply:-	Not applicable	From 1st April 2023 for the financial year 2023/2024 no bill will go up by more than £600 per year. If the property becomes entitled to 100% small business Rate relief or Rural Rate relief after 1st April 2023 then there will be no entitlement.

	The business rate bill is increasing after the 1st April 2023 Revaluation and The business will lose some or all of the Small Business rate relief or Rural Rate Relief		If the entitlement to Supporting Small Business Relief ends, e.g. If the property becomes unoccupied there will be no entitlement on a later date if reoccupied. This is a s47 relief, the calculation will change so that the discount will only be applied after all other mandatory reliefs have been applied. Hereditaments eligible for Charity Relief which are unoccupied will not be eligible. Local Authorities will be fully reimbursed under Section 31 grant. This scheme will end on 31st March 2025.
Local Newspaper Relief	Local newspapers occupying office space	Not applicable	One discount per Newspaper title:- Discount of £1500 Introduced from 1st April 2020 Funded via Section 31 grant
Flooding Relief	Businesses whose premises are flooded due to extreme weather	Not applicable	Announced by Government when required due to extreme weather conditions causing floods which triggers the Flood Recovery Framework. The Government will reimburse authorities for the cost of providing 100% relief from business rates for a minimum of three months if flood water entered property, or the flooding seriously impacted upon the businesses' ability to trade from the property. Is subject to Subsidy Control Rateable Value limit is less than £10 million.

Conditions of Award

Under Section 47 Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills. But within these regulations, local authorities may still make decisions which are conditional upon eligibility criteria. If a change of circumstances renders a property ineligible, the relevant bill can be amended in the year to reflect the loss of the relief.

Financial Assistance Subsidy

Applicants for local discretionary rate relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than £325,000 in total of De Minimis aid within the current financial year, or the previous two financial years. Further information on Subsidy Control can be found at [UK subsidy control regime - GOV.UK (www.gov.uk)]

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Retail Discount Relief will be made by officers.

4.15 **Section 44a, Partly Occupied Premises**

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, we have discretion in certain cases to award relief in respect of the unoccupied part.

Written applications must be supported by:

- Detailed maps which outline the whole property and indicate the partly occupied section.
- Details of the planned period of time for the part occupation.
- Details of future intentions.
- Details of the cause for the part occupation.

In the first instance it will be considered if a split of the assessment is appropriate, and if so a report will be referred to the Valuation Office Agency to consider amending the valuation list entry. If it is not capable of being separately assessed then the application for Section 44A will be considered.

A site visit may be undertaken by the Visiting Officer to verify it is part occupied.

Making an Application

Any Non-Domestic Rates payment due must be paid in line with the most recent bill until such time as any relief is awarded.

Applications must be accompanied by evidence as outlined in these guidelines. Where necessary the ratepayer may be required to provide additional information to support their application.

Failure to provide requested information will cause delays in the decision making process as this is used to determine the decision to be made.

Decision Making

Applications will be determined by the Collection and Enforcement Manager.

A request is made to the Valuation Office Agency for a Certificate apportioning the occupied and unoccupied parts of the assessment with their respective Rateable Value.

4.16 **Fraud**

The Council is committed to reducing fraud in all its forms. A ratepayer who falsely declares their circumstances or provides a false statement or evidence in support of an application for discretionary rate relief, may have committed an offence under the Theft Act 1968. Where this is suspected to be the case, the matter will be investigated in line with the Council's Anti-fraud and Corruption Policy. This may lead to criminal proceedings being instigated.

5.0 Performance and Monitoring

Actively reviewing the award criteria of discretionary rates relief within this policy will ensure value for money by optimising the economic support against business rates collectible by the Council. The amount of discretionary relief we award is reported to Central Government through our statutory returns.

6.0 Definitions

There are no definitions that need to be captured in this section.

7.0 Roles and Responsibilities

Responsible	Accountable

• ***All Heads of Service***
  ○ *To ensure all staff aware of policy*
• ***Head of Customer Services***
  ○ *Establish Discretionary Business Rates Policy and review*
  ○ *Ensure equalities impact assessment undertaken as part of this policy*
  ○ *Ensure Revenues Manager is adequately trained to assess applications correctly.*
	• ***Chief Executive***
	  ○ *Leadership commitment to policy aims*
	• ***Directors***
	  ○ *Corporate objectives*
	  ○ *Departmental compliance*

Consulted	**Informed**
• *Overview and Scrutiny Committee*	

• *Head of Economic Development* • *Revenues Team*	• ***All employees*** ○ *To understand and comply to policy*

8.0 Sustainability Impact Assessment

	Positive impact (Y/N)	Negative impact (Y/N)	No impact (Y/N)	Assessment findings
Carbon net zero by 2030/2050			Y	*Please provide information about how the policy interacts with this goal. E.g., how does it reduce or increase carbon emissions?*
Other environmental impacts – waste, biodiversity, etc.			Y	*Please provide information about how the policy interacts with environmental aspects. E.g., what waste is produced and how will it be dealt with, is waste reduced as a part of this policy, how is biodiversity impacted, water use, how will this help communities/staff/businesses to become more environmentally friendly, etc.*
ISO 14001			Y	*How does the policy consider our* ISO 14001 EMS, STEMS*?* *Does the policy improve or worsen our environmental performance?* *Have any relevant environmental aspects (as per relevant* aspect and impact registers*) been considered in the writing of the document?*

9.0 Policy Review

This policy will be reviewed every year and updated as appropriate to ensure it remains fit for purpose. A review may take place sooner should there be any significant changes in legislation

10.0 References

11.0 Associated Documentation

None

12.0 Appendices

12.1 Equality Impact Assessment Form

12.2 Policy Briefing Form

See appendix below

Appendix.12.2

Policy Briefing Form

Introduction

This form is to provide a brief update to summarise the changes/amendments to an existing policy or to provide a summary for a new policy. This form should be used for the consultation, approval and communication of all adopted policies.

Policy update

A summary of the policy is detailed below

Policy Name: Discretionary Business Rates Policy

Policy Date: April 2025

Version Number:4

Summary of Policy*:*

The Council has discretionary powers with regards to Discretionary Rate Relief under:

- The Local Government Finance Act 1988; The relevant provisions regarding the award of discretionary relief are set out in Sections

- 47 and 48 Local Government Finance Act 1988 and the Non-Domestic Rate (Discretionary Rate Relief) Regulations 1989 (S.I. 1989/1059). * see above

- Section 69 of the Localism Act amends section 47 of the Local Government Finance Act 1988 to replace the limited circumstances in which local authorities can currently give discretionary relief with a power to grant relief in any circumstances but can only grant relief if it would be reasonable to do so having regard to the interests of council tax payers in its area and The Local Government and Rating Act 1997.

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European Union competition rules generally prohibit Government subsidies to business and relief from taxes, including non-domestic rates, can constitute state aid. Consideration must be had to this when granting discretionary rate relief. Relief for charities and non-profit making bodies is not normally considered to be state aid because the recipients are usually not in market competition with other businesses. However, if the charities or non-profit making bodies are engaged in commercial activities, or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid, and EU rules will apply.

Summary of key changes made to an existing policy.

Section	Amendment
Original Part 2 Rural Rate Relief	**This has been removed from the Discretionary Policy as it is now 100% relief as a mandatory relief from 1.4.2024 and as such there is no discretionary decision to be made.**
4.6 page 7 -8	**Inclusion of a summary table for Discretionary Relief awards**
4.8 page 8 - 9	**Decision on awarding and backdating Discretionary Relief following legislation change on 1.4.2024**
4.14 page 11 -13	**Include Section 31 grants which should be included in the Discretionary Policy**
4.15 page 14	**Include Section 44a (Part occupied Relief) which should be included in the Discretionary Policy.**
4.8 page 9	**Appeal timescale to be extended from 14 days to 28 days**
4.12 page 11	**Appeal timescale to be extended from 14 days to 28 days**

Following final adoption of the policy, this form will be used by the Communication Team to be included in Let's Connect as part of the communication plan.

Further information can be found in the 'My Policies' section in Connect.