

**Appendix 1**  
**Discretionary Rate Relief Policy – March 2008**

Applications will be reviewed in 2008, then in 2010 and every three years thereafter. Organisations are under a duty to inform the Authority of any changes that may affect the level of relief granted.

<b>Type of Organization</b>	<b>Entitled to Mandatory Relief</b>	<b>Criteria</b>	<b>Recommended Discretionary Relief</b>
Registered Charities	80%	Premises of local organizations that benefit the citizens of Leicester (wholly or mainly) or those living within the vicinity, or exist for the relief of suffering for local citizens.	20%
Registered Charities	80%	Local offices of national organizations that are used both locally and as a regional or administration centre.	15%
Registered Charities	80%	National organizations, with local offices, which partly benefit the city but also benefit other parts of the country; or national organizations with local premises set up for the benefit of a group of people and therefore not potentially open to all citizens of the city (e.g. clubs with restricted membership).	10%
Registered Charities	80%	National organizations where the headquarters are located in the city; or are used mainly as administrative centres; or the benefits are directed overseas; or the organization benefits a small or specialist group of people.	5%

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Charity Shops	80%	Premises with a threshold rateable value limit under £11,000, in areas where there is low concentration of such shops, to be granted higher relief. This threshold rateable value limit will be increased in line with the percentage increase for shops, following the five-yearly revaluation of all non-domestic properties.	Up to 20% Dependant on rateable value
Youth and Scout Groups	80%		20%
Community (Non-Profit Making) Organizations	No	Premises of local organizations from which services are provided (wholly or mainly) to the citizens of Leicester and those living within the vicinity. Purpose, access, community wide availability (usually established with reference to membership requirements) and pertinence to the Council's Corporate Plan or cultural strategy, as well as to the Authority's strategic objectives and priorities are relevant issues. Recreational organizations can be granted relief in this category, if they are not "clubs" (see below).	Max: 100% Min: 50%
Recreation Clubs	No	Premises of organizations from which services are provided that would otherwise be provided by the Council, or which enhance services already provided. Funding, access and membership requirements, social (bar) facilities and use of facilities by other groups (e.g. schools) are relevant. This category is restricted to recreational organizations with membership requirements.	Variable
Social and Working Mens' Clubs	No	Local or national affiliation, access and membership requirements, and social (bar) facilities and financial status are relevant.	Variable
Miscellaneous Organizations	No	Purpose, funding, access and membership requirements, and social (bar) facilities and financial status are relevant issues.	Variable

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Exclusions		Housing associations and independent schools are excluded from receiving relief – this is consistent with other social landlords and state schools, which are excluded from applying for relief.	
Any or Individual	No	Hardship relief can only be considered provided there is evidence that the ratepayer would sustain hardship if it were not granted, and that it is reasonable in the interests of council taxpayers to do so. Hardship is not defined in the Act and need not necessarily be financial.	Variable up to 100%