

## HORSHAM DISTRICT COUNCIL – SECTION 44A PART OCCUPIED PROPERTY RELIEF POLICY

### General Principles

Section 44a of the 1988 Act enables a billing authority (the Council) to grant relief on the vacant part of a property that is partly occupied or not fully occupied, so long as the situation exists for a short time only.

Full rates will remain payable on a partly occupied property if the authority chooses not to exercise its power in this respect.

### 2.1 Key Criteria

The permanency of the situation needs to be ascertained. In some cases it may be appropriate to request the District Valuation Office to split the assessment.

The Council will consider whether granting the relief will be beneficial to both Council Tax payers & Non Domestic Ratepayers. Some examples where it may be deemed reasonable to award the relief are:

- Where full occupation is being phased in over a period of time; this may be due to relocation to the district.
- Where there are difficulties in occupying the whole of the property due to short term practical or financial restraints.
- Temporary occupation, for example due to remedial building or refurbishment works, fire damage or similar.

### 2.2 General exclusions

In general terms the following conditions are unlikely to be awarded relief:

- Full vacation occurring in stages over a period of time, taking business out of the district.
- Where there is no intention to occupy the whole of the property.
- Where the property has already received the benefit of the relief for the same area in the previous financial year.
- Where unoccupied areas are continuously rotated to consecutively apply for the relief.

### 2.3 Business Case

If a ratepayer is moving to different parts, within the same property more than once, the Council will require a business case to be submitted in support. This will need to explain clearly why such changes to the business are required and the reason this results in another part of the premises being temporarily unoccupied.

#### 2.4 Claiming Section 44a

All applicants are required to complete an application form available from the Council.

The Council may request additional information in support of an application. If supporting information is not provided within 1 calendar month from the date of request the Council may deem the application to be unsuccessful.

#### 2.5 Retrospective Claims

Relief will only be considered if the Council has the opportunity to conduct a visit during the period requested. Relief will not normally be awarded in respect of any period prior to the day an application is made except where:

- The applicant is newly liable for business rates and an application is received within 1 calendar month of the new liability arising or
- There are exceptional circumstances and the ratepayer can demonstrate good cause for not submitting the application earlier

No consideration shall be given to an award for a retrospective period where the Council is not able to verify to its satisfaction that the circumstances giving rise to the application pertained for that period.

#### 2.6 Inspectors Visit

A visit to the property for which relief is sought will need to be made by a Revenues Inspector at the relevant time

#### 2.7 Maximum Award

The relief will cease on the day one of the following arises:

- the occupation of any area of the unoccupied parts of the premises;
- the ending of the rate period in which the apportionment was requested;
- a further apportionment is required; or
- the area becomes completely occupied.

#### 2.8 Notification

A letter of notification will be sent to the ratepayer from the District Valuation Office and an amended bill issued by the Council to show the:

- period of the award; and
- amount of the relief

Where the application is not successful, the notification will provide full reasons for the decision.