

APPLICATION FOR MANDATORY AND DISCRETIONARY RATE RELIEF BY A CHARITABLE BODY

Local Taxation
Selby District
Council Civic Centre
Doncaster Road
Selby
YO8 9FT

PROPERTY REF NO.										ACCOUNT NO.							

01757 292181

Please refer to the Explanatory Notes before completion

Name & Address of Charitable Body	<table border="1" style="width: 100%; height: 100px; border-collapse: collapse;"> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> </table>						
Post Code _____							
Name & Address of Secretary / Treasurer	<table border="1" style="width: 100%; height: 100px; border-collapse: collapse;"> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> </table>						
Post Code _____							
Tel _____	Fax No: _____						
No: _____							
Address of property for which relief is claimed	<table border="1" style="width: 100%; height: 100px; border-collapse: collapse;"> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> <tr><td style="height: 25px;"> </td></tr> </table>						
Post Code _____							
Is your organisation registered with the Charity Commissioners or Minister of Education?	Please tick appropriate box Yes <input type="checkbox"/> Registration No. No <input type="checkbox"/> Date of Registration / /						

Please inform Selby District Council if, at any time, your organisation becomes registered, or ceases to be registered, with the Charity Commissioners.

Is the property wholly or mainly used for charitable purposes ?	Please tick appropriate box Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the property a shop?	Please tick appropriate box Yes <input type="checkbox"/> No <input type="checkbox"/>
	If yes what % of your goods are donated <input style="width: 60px;" type="text"/>

**APPLYING FOR DISCRETIONARY TOP UP
PLEASE SUPPLY THE FOLLOWING INFORMATION**

Do you wish to apply for Discretionary Top Up	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Please note that you will only qualify for this relief if you fulfil the following criteria		
(i) Are you a local charity?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(ii) Do your charitable objects benefit residents in the district?	<input type="checkbox"/>	<input type="checkbox"/>
(iii) If you are a National Charity, do your charitable objects benefit the district to a greater extent than other parts of the country?	<input type="checkbox"/>	<input type="checkbox"/>
Can you please provide any documentary evidence to support the information above.		

Which are the main objectives of your organisation	
If the property used for any other purpose please give details	

Please attach any further details which you feel may support your application

Please return your application to:

Local Taxation
Selby District Council,
Civic Centre, Doncaster Road, Selby,
North Yorkshire. YO8 9FT

DECLARATION — I certify that to the best of my knowledge, the details given above are correct.

Signed _____ Date _____

Please print name _____

FOR OFFICE USE ONLY

Mandatory Relief Yes <input type="checkbox"/> No <input type="checkbox"/>	Discretionary Relief Percentage Granted _____ %
Authorised by (signature)	Date

Explanatory Notes

Mandatory and Discretionary Rate Relief for Charitable Bodies

Mandatory and Discretionary Rate Relief may be granted under **Sections 43, 45, 47 and 48 of the Local Government Finance Act 1988**.

Mandatory Rate Relief

Occupied Rates

Mandatory Relief of 80% may be granted to a **Charity** under **Section 43 (occupied rates)**, provided that the property concerned is wholly or mainly used for charitable purposes.

Unoccupied Rates

If the property is unoccupied such relief may also be granted to a **Charity** under **Section 45 (unoccupied rates)** if it appears that when **next in use** the property will be wholly or mainly used for charitable purposes.

Definition of a Charity

Firstly we have to establish if the organisation is a **Charity**. The definition of a **Charity** comes under **Section 67 of the Local Government Finance Act 1988** as *“an institution or other organisation established for charitable purposes only, or a person administering a trust established for charitable purposes only”*. Registration with the Charity Commission under the **Charities Act 1960** is proof of Charity status.

Absence from the Register does not mean that an organisation has not been established for charitable purposes, as certain organisations are exempt from registration. These include Church Commissioners, Boy Scouts or Girl Guides, any registered society within the meaning of the **Friendly Societies Acts 1896-1974** and voluntary schools within the meaning of the **Education Act 1944 – 1980**.

Established for Charitable Purposes

If none of the above are applicable, and in the absence of any other information, the following will be considered:

Are the main objectives of the organisation:

- the relief of poverty; or
- the advancement of religion; or
- the advancement of education; or
- other purposes that is beneficial to the local community

Wholly or Mainly Used for Charitable Purposes

Secondly we have to consider if the property concerned is used wholly or mainly for charitable purposes. The use must be charitable, i.e. in meeting the objectives of the Charity. “Wholly or mainly “ covers either: use of over half the property all of the time; use of the property for over half of the time; or a combination of both amounting to more than 50%.

Relief can only be granted, therefore, if **either** more than 50% of the property is used for charitable purposes **or** the property is used for more than 50% of the time for charitable purposes **or** there is a combination of both amounting to more than 50%.

Charity Shops

In addition **Section 64 of the Local Government Finance Act 1988** provides that **Charity Shops** are only entitled to 80% Mandatory Relief if they use the premises:

- Wholly or Mainly for the sale of goods **DONATED** to the Charity; and
- the net proceeds of the sale of goods are applied to the purpose of the Charity.

(Continued overleaf)

Appeals Against Refusal to Grant Relief

Please direct any appeal to the Executive Director, Selby District Council, Doncaster Road, Selby, North Yorkshire YO8 9FT

Discretionary Rate Relief Top Up

Discretionary Rate Relief may be granted in addition to Mandatory Rate Relief, i.e. a “top up” of up to the remaining 20%. This may be granted under **Section 47** for occupied properties and **Section 48** for unoccupied properties. If you wish to apply for this relief please provide details of the main objectives of the organisation and any other purposes for which the property is used.

Appeal Against Refusal to Grant Discretionary Relief

Please direct any appeal to the Executive Director Selby District Council, Doncaster Road, Selby, North Yorkshire YO8 9FT

If you require any further information, please contact a member of the Local Taxation Section on

(01757) 292161/292181 (6 lines)

or by email on

localtaxation@selby.gov.uk

ALL INFORMATION SUPPLIED WILL BE DEALT WITH IN THE STRICTEST CONFIDENCE