

APPLICATION FOR RATE RELIEF BY A NON PROFIT MAKING ORGANISATION

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

01757 292181

PROPERTY REF NO.										ACCOUNT NO.									

Please refer to the Explanatory Notes before completion

Name & Address of the Organisation	_____ _____ _____ _____ Post Code _____
Name & Address of Secretary / Treasurer	_____ _____ _____ _____ _____ Post Code _____ Tel No: _____ Fax No: _____ Email: _____
Address of property for which relief is claimed	_____ _____ _____ _____ Post Code _____

Is the organisation registered as a Community Amateur Sports Club?

YES If YES, please provide proof of registration and sign below.

NO If No, please continue overleaf.

Signed: _____ Date: _____

Please print name: _____

Are there any restrictions on membership

Yes

No

If Yes

Please provide details. *(Please continue on a separate sheet if necessary)*

Are the facilities available to:

Seniors Only

Juniors Only

Both

Please provide details of membership charges including any concessions

What % of members are from the local area

Under 25%

25% - 50%

50% - 75%

Over 75%

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

NB This application must be returned to the above address with:

- 1. The memorandum and article of association/rules of the association**
- 2. The audited accounts and balance sheets for the last 2 years.**

NO APPLICATION WILL BE CONSIDERED WITHOUT THE ABOVE SUPPORTING INFORMATION.

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

Signed _____

Date _____

Please print name _____

Explanatory Notes

Rate Relief for Non Profit Making Organisations

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

Mandatory Relief for Community Amateur Sports Clubs (CASCs)

Registered CASCs can receive 80% rate relief from 1 April 2004. To qualify as a CASC, a sports club must be open to the whole community, be run as an amateur club, be a non profit making organisation and aim to provide facilities for, and encourage people to take part in, eligible sport. For further details please see <http://www.inlandrevenue.gov.uk/casc/index.htm> or call the Inland Revenue Sports Club Unit on 0131 777 4147.

Discretionary Relief for other Non Profit Making Organisations

Occupied Properties

Discretionary Relief of up to 80% may be granted for occupied properties under **Section 47** if the following criteria are met:

- a) Where the property is not an **excepted** property (see below) and all or part is occupied by one or more institutions or organisations which are:
- Not established or conducted for profit, and
 - Whose aims are charitable or otherwise philanthropic, religious or concerned with the promotion of social welfare, education, science, literature or the fine arts.

OR

- b) Where the property is not an **excepted** property (see below) and is wholly or mainly used for:
- The purpose of recreation, and
 - All or part of the property is occupied for the purpose of a club, society or other organisation not established or conducted for profit.

Excepted Properties

An excepted property is one occupied by a Billing or Precepting Authority, e.g. Selby District Council, North Yorkshire County Council, the Police Authority, Parish Councils.

Unoccupied Properties

Discretionary Relief of up to 100% may also be granted for unoccupied properties under **Section 48** if it appears that when **next in use** the property will be used as detailed in a) and b) above.

Points System

A Points System has been introduced to ensure that all applications have been treated fairly and in accordance with Council Policy. Please find overleaf a breakdown of the Points System.

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

Discretionary Rate Relief Points System

Points				Points
Restrictions on Membership	0 - 3	Membership Charges		1 – 5
Major Restrictions	0	Above Average		1
Average Restrictions	1	Below Average		3
Very Limited Restriction	2	Average		5
No Restrictions	3			
Concessions	5	Local Membership Level		0 – 5
Reduced Rate Fees/Subscriptions for All or Any of the following – Elderly, Disabled, Unemployed and Children		Not over 25%		0
		25% to 50%		1
		50% to 75%		2
		Over 75%		5
Finances General	0 – 10	Gross Income From Bar		(-)25 – 10
(Fund Balance as % of Yearly Expenditure)				
%		£	£	
Over 200	0	Over 36,000		-25
181 - 200	1	30,001 - 36,000		-20
161 - 180	2	24,001 - 30,000		-15
141 - 160	3	22,801 - 24,000		-10
121 - 140	4	21,601 - 22,800		-9
101 - 120	5	20,401 - 21,600		-8
81 - 100	6	19,201 - 20,400		-7
61 - 80	7	18,001 - 19,200		-6
41 - 60	8	16,801 - 18,000		-5
21 - 40	9	15,601 - 16,800		-4
0 - 20	10	14,401 - 15,600		-3
		13,201 - 14,400		-2
		12,001 - 13,200		-1
Net Income from Gaming Machines	0 – 10	10,801 - 12,000		0
(Income as % of Yearly Expenditure)		9,601 - 10,800		1
%		8,401 - 9,600		2
Over 15	0	7,201 - 8,400		3
11 - 15	3	6,001 - 7,200		4
6 - 10	5	4,801 - 6,000		5
1 - 5	7	3,601 - 4,800		6
Nil	10	2,401 - 3,600		7
		1,201 - 2,400		8
		1 - 1,200		9
		NIL		10

The total points relate directly to the amount of relief as follows:

Range	% Relief	Range	% Relief
43 to 48	80	19 to 24	40
37 to 42	70	13 to 18	30
31 to 36	60	7 to 12	20
25 to 30	50	1 to 6	10