Guidance for the administration of identification of ratepayers for grants

Government Guidance

The government set the guidelines for the Small Business Grant Fund and the Retail, Hospitality and Leisure Grant Fund.

Local Authorities were not aware before the Budget that this was going to be announced and therefore unfortunately could not inform the ratepayers in advance. The date of the Budget is the qualifying date for this scheme. The date of the Budget was 11th March 2020

Any changes to the list/ratepayer after 11 March 2020 including a backdate to before 11 March 2020 should be ignored for the purposes of eligibility (unless using discretion as shown below.)

Any changes to the Rateable Value of a property, including changes by the Valuation Office, after 11 March 2020 including a backdate to before 11 March 2020 should be ignored for the purposes of eligibility (unless using discretion as shown below.)

Local Authorities can use their discretion where it is **factually** clear to the Local Authority on 11th March 2020 that the rating list was inaccurate. This discretion is only intended to prevent clear errors.

Therefore the qualifying date that we must consider the liable ratepayer and the entry of the hereditament (rateable property) in the non-domestic rates listings is **11th March 2020.**

**When will we use our discretion** –

The Council will consider using discretion in the following circumstances:

1. If the property is not in the list but should have been AND the Valuation Office were informed either by the customer or by the Local Authority before 11th March 2020, we will award the grant If the customer would otherwise have received the expanded retail discount.

This means that the Council must be satisfied that if the property had been brought into the list on or before 11th March 2020, you would be eligible for either the small business rate relief, rural rate relief or retail relief in order to qualify for either the small business grant fund or the Retail, Hospitality and Leisure Grant

1. If the property is in the list but should be split/merged or waiting for a reassessment AND the Valuation Office were informed either by yourself or the Council before 11.3.2020 we will award the grant If you would otherwise have received the expanded retail discount.

This means that the Council must be satisfied that if the property had been reassessed as requested, you would be eligible for either the small business rate relief, rural rate relief or retail discount in order to qualify for either the small business grant fund or the Retail, Hospitality and Leisure Grant

1. If the Council was informed before 11th March 2020 that there had been a change of ratepayer but had not actioned this on the systems yet we will award the grant If the customer would otherwise have received the expanded retail discount, or small business rate relief.

This means that the Council must be satisfied that you would be eligible for either the small business rate relief, rural rate relief or retail relief in order to qualify for either the small business grant fund or the Retail, Hospitality and Leisure Grant

4 If an inaccuracy has come to light which casts doubt on the records the Council holds as of the 11th March 2020, which indicates that there has been a clear and obvious error in the details of the ratepayer. This fundamentally means that you as the ratepayer should be on the list but are not.

In using this discretion, the Council **must be satisfied** that you would be eligible for either the small business rate relief or retail relief in order to qualify for either the small business grant fund or the Retail, Hospitality and Leisure Grant.

In order to assess whether this obvious error has occurred, we may ask you to provide the following:

* An email explaining why you think you should receive the grant
* A copy of your signed lease
* A written statement from your landlord to confirm that you were in exclusive possession of the business rates property on 11 March 2020
* A copy of a utility bill in your name dated before 11 March 2020
* Proof that you applied for public liability insurance before 11 March 2020
* Companies House reference number (where relevant)
* Business rates bill
* Confirmation of number of other business premises held by your company in England
* Any other information that you wish to submit to support that you should have been held liable for business rates on 11 March 2020

**Review Process**

Any evidence provided by yourself will then be reviewed by the Strategic Director Major Developments, the City Solicitor and the Chief Finance Officer in order to establish whether it is appropriate to use the Council’s discretion and award a grant.

After any such review the Council’s decision to award or withhold the grant shall be final.

**Business Rates Liability**

In notifying us that you are the ratepayer for the identified property, you will receive a business rates bill. This will be backdated to the date that you occupied the property and you will be liable for any charges from this date onwards.

If you have any changes in circumstances you must inform us as soon as possible and within 4 weeks of the change happening. If you don’t, any rate relief will be cancelled from the date of the change to the date you tell us about it. Please remember that it is a criminal offence to make a false claim. Full details of how to inform us of any changes is available on our website [www.lincoln.gov.uk](http://www.lincoln.gov.uk)

**The Grant Funding schemes – Technical Frequently Asked Questions:**

These grants will be taxed

Only profitable businesses will be taxed, and it is right that they contribute to our vital services.

Any properties falling into both the small business rate retail and the expanded retail relief should be awarded ONE £10,000 grant. Businesses cannot be awarded both grants on the same property.

A business can decline the grant.

Only occupied properties qualify.

If a property had the small business rates relief removed for failing to return their review form – and they return their small business rates relief form after 11th March 2020, they will not be eligible for the grant under the Small Business grant – we can only consider if they would be eligible under the expanded Retail discount.

A full copy of the Technical FAQs is available to download at [www.lincoln.gov.uk/support](http://www.lincoln.gov.uk/support)