



2017 Discretionary Rate Relief Scheme

Thank you for participating in our survey.

Business rates (also known as non-domestic rates) are a tax on organisations and companies that are using a building or office space for business purposes.

From 1st April 2017, all commercial buildings and offices in the borough have been given a new 'rateable value' used to calculate the amount of business rates a business occupying that space has to pay. This process is known as the 'revaluation' and is controlled by the Government.

Some organisations may receive a discount on their business rates. This is called business rates relief because it provides relief from the total amount of tax that would otherwise be payable.

In this year's Budget, the Government announced £300 million for local councils to finance business rates relief for revaluation support. The Government's extra funding will only support relief schemes targeted at businesses facing an increase in their business rate bills following the 2017 revaluation.

The Government's draft allocation of funding for Hyndburn is set out below

Amount of discretionary pot awarded (£000s)

2017-18	2018-19	2019-20	2020-21
100	38	16	2

This consultation is about options for Hyndburn Borough Council to design a business rates relief scheme for Revaluation Relief using the Government's allocation of funding for the borough.

By going out to consultation this will help inform and shape options for the design of the new discretionary relief scheme for revaluation support locally.

Answers are confidential and cannot be traced to you.



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Option 1

Option 1 proposes to offer a percentage discount to all businesses that have seen a significant increase in their bills (after all other reliefs and exemptions have been applied) as a result of the 2017 Revaluation.

This proposal is to offer relief for revaluation support to those businesses and organisations that are facing a sizeable increase in their business rate bills following the April 2017 revaluation.

Businesses whose bills have decreased or remain the same following the revaluation or after applying eligibility for other relief schemes would not be eligible for the extra relief for revaluation support.

We estimate that Hyndburn's allocation of funding from the Government to provide extra relief for revaluation support could be used to offer eligible businesses a percentage discount on the increase in their business rates bill.

- **This option would mean that the value of the extra relief given out is proportional to the amount that a businesses' bill has increased by. Those local businesses facing the most significant increases in their bills following the revaluation, would receive the most support under the proposed scheme.**
- **It would mean that the extra relief available supports all different types and sizes of business across the whole borough.**
- **It provides for a consistent method of calculating how much relief to award any one business, ensuring that the relief scheme is transparent.**

1. To what extent, if at all, do you agree with the proposal described above to offer relief to all eligible businesses for revaluation relief as a proportion of the increase in their business rate bills?

- Strongly agree
- Agree
- Unsure
- Disagree
- Strongly Disagree

2. Please tell us the reason for this



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Option 2

Option 2 proposes to prioritise giving relief to small and medium sized firms and independents over multinational and large national businesses

We would like to hear your views on the option of targeting the Discretionary Revaluation Relief Scheme at small and medium sized businesses and independents, giving preference to them over multinational and large national businesses.

The rationale behind this option is that multinationals and large national businesses with high turnovers are more likely to be able to afford to pay higher business rate bills than small and medium sized firms and independents. Furthermore, following the 2017 revaluation most national and multinational based businesses may have seen their business rate bills decrease in property they occupy in other parts of the country.

Through giving preference to small and medium sized firms and independents, this would enable us to target more of the extra relief for revaluation support at those businesses and organisations that may find it most difficult to adjust to paying higher business rate bills.

3. To what extent, if at all, do you agree with the option of giving preference to small and medium sized firms and independents over multinational and large national businesses when it comes to eligibility for extra business rates relief for 'revaluation support'?

- Strongly agree
- Agree
- Unsure
- Disagree
- Strongly Disagree

4. Please tell us the reason for this



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Option 3

Option 3 proposes to prioritise Discretionary Revaluation Relief to certain types of businesses by excluding businesses from some sectors

We would like to hear your views on whether there are any circumstances when Hyndburn Borough Council should not favour offering the extra relief for revaluation support because it would be against the local community's or public interest to do so.

Public interest grounds could include for example concerns over the associated negative impact a particular type of business may have on the local environment, health and wellbeing or public order and anti-social behaviour concerns.

5. Are there any circumstances when you believe that Hyndburn Council should not favour distributing extra business rates relief for Revaluation Relief because it would be against the local community or public's interest?



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Excluding certain sectors from Discretionary Relief

6. From the list below, please identify any types of business or sectors that you believe we should exclude from the Revaluation Relief Scheme:

- | | |
|---|---|
| <input type="checkbox"/> empty and vacant units or properties | <input type="checkbox"/> petrol stations and car wash |
| <input type="checkbox"/> fast food outlets | <input type="checkbox"/> funeral services |
| <input type="checkbox"/> coffee shops | <input type="checkbox"/> photography services |
| <input type="checkbox"/> restaurants | <input type="checkbox"/> dry cleaners |
| <input type="checkbox"/> pubs | <input type="checkbox"/> shoe repair shops |
| <input type="checkbox"/> vape lounges | <input type="checkbox"/> jewellers |
| <input type="checkbox"/> bakeries | <input type="checkbox"/> travel agents |
| <input type="checkbox"/> butchers | <input type="checkbox"/> vets and pet grooming |
| <input type="checkbox"/> grocery stores | <input type="checkbox"/> solicitors and law agencies |
| <input type="checkbox"/> food delicatessen stores | <input type="checkbox"/> taxi services |
| <input type="checkbox"/> estate and/or letting agents | <input type="checkbox"/> cinemas |
| <input type="checkbox"/> betting and gambling premises | <input type="checkbox"/> gyms |
| <input type="checkbox"/> employment agencies | <input type="checkbox"/> leisure centres |
| <input type="checkbox"/> pharmacists or chemists | <input type="checkbox"/> hotels, hostels and B&Bs |
| <input type="checkbox"/> health remedy shops | <input type="checkbox"/> post office and delivery sorting offices |
| <input type="checkbox"/> opticians | <input type="checkbox"/> local convenience stores and newsagents |
| <input type="checkbox"/> osteopaths and chiropractors | <input type="checkbox"/> supermarkets and discount stores |
| <input type="checkbox"/> doctors and GP surgeries | <input type="checkbox"/> household goods stores |
| <input type="checkbox"/> health centres | <input type="checkbox"/> furniture shops |
| <input type="checkbox"/> banks and building societies | <input type="checkbox"/> book shops |

accountants, insurance agents and financial advisors

charity shops

foreign exchange

stationary, card and gift shops

pawnbrokers and pay day lenders

florist and garden stores

hairdressers and barbers

antique and secondhand shops

beauticians and tanning salons

offices

tattoo and piercing parlours

workshops

electronic, computing and phone shops/services

manufacturing sites and factories

car and vehicle mechanics and repairs

storage and warehousing

car dealers or showrooms

telecommunications network facilities

Other (please specify)



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Your ideas

7. We welcome your ideas or suggestions to further shape the proposals for the distribution of the extra relief.



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About You

All equalities questions are optional and confidential. This survey cannot be traced to you or your business rates account.

Answering these questions will help us to understand the answers given and help us to ensure that this consultation represents everyone.

8. What is your gender?

- Female
- Male
- Transgender
- Prefer not to say
- Not listed (please specify)

9. What is your religion?

- None
- Christian
- Muslim
- Hindu
- Jewish
- Prefer not to say
- Not listed (please specify)

10. What is your sexual orientation?

- Heterosexual/Straight
- Gay woman/Lesbian
- Gay man
- Bisexual/Bi
- Prefer not to say
- Not listed (please specify)

11. What is your ethnicity?

12. Do you consider yourself to be disabled?

- Yes
- No
- Prefer not to say

13. Are you an expectant mother or have you given birth in the last 12 months?

- Yes
- No

14. Have you responded to this consultation on behalf of a business in Hyndburn?

- Yes
- No