

GUIDANCE FOR THE RELIEF OF RATES IN RURAL SETTLEMENTS

1. The prime criterion will be the provision of a service to local community within the settlement which is important to the daily lives of that community. In order that equity with ratepayers elsewhere in the District is maintained, it is unlikely that the Council will approve relief on the basis of the mere provision of employment to the settlement, where its services or products are primarily for the use of non-residents.
2. The range of services offered by the business will be a factor in the decision. It is the type of services that will be key.
3. Where there are multiple suppliers of the same key services to the community, the Council will be less likely to grant relief, or will grant relief at a lesser level.
4. The financial standing of the business will be a criterion. The Council will require a set of recent, audited accounts to be submitted with all applications for relief. It will also require to have details of other income generated as part of the business concerned - e.g. any salary or other income from the Post Office whether this forms part of the trading accounts or not.
5. In principle, the Council will consider applications from businesses whose prime purpose is not the provision of services to the local settlement, provided that a subsidiary part of its activity does provide such services. The level of relief offered will, however, reflect the relative proportions of local and non-local services.
6. As a matter of principle, and where the other criteria are met, the Council will consider supplementing the mandatory 50% relief with discretionary relief for those businesses which qualify.
7. These notes are for guidance only and neither the Council nor its officers bind themselves to them in all cases. An element of flexibility is essential.