

Mayor and Cabinet		
Title	Business Rates Revaluation Support Scheme	
Key Decision	Yes	
Ward	All	
Contributor	Head of Public Services	Item No.
Class	Part 1 (open)	Date: 25 October 2017

1. Purpose

- 1.1 The purpose of this report is to seek approval of the Business Rates Revaluation Support scheme.

2. Executive Summary

- 2.1 There is usually a revaluation of the rateable value of all non-domestic properties every 5 years however, the revaluation due in 2015 was delayed for 2 years. A revaluation has therefore just come into effect from 1 April 2017.
- 2.2 The revaluation has seen considerable increases in bills for some ratepayers and the Government has, as usual after each revaluation, introduced a transitional relief scheme whereby both increases and reductions in bills are phased in over 5 years.
- 2.3 The Council drew up a Local Business Rates revaluation support scheme based on the principles as outlined by Government. Details of Lewisham's proposed local scheme went out to consultation in August 2017.
- 2.4 The proposed scheme will apply for the financial year 1 April 2017 to 31 March 2018 and will provide for relief to be awarded at different percentages depending on the percentage increase in the property's rate bill for 2017/18 and its size. The report also details the additional relief for some pubs and small businesses.

3. Recommendations

- 3.1 That the Business Rates Revaluation Support Scheme (Revaluation Support) detailed in this report be approved in accordance with the Council's powers under section 47 of the Local Government Finance Act 1988.
- 3.2 That the scheme be agreed for this financial year only, i.e. from 1 April 2017 to 31 March 2018. A further report will be presented to the Mayor and Cabinet

in 2018 detailing the proposed schemes for 2018/19, 2019/20 and 2020/21 once the actual scheme take up and cost is known for 2017/18.

3.3 That the 2 schemes announced in the March 2017 budget (Support for Pubs and Supporting Small Businesses) detailed in this report be approved pursuant to the Council's powers under section 47 of the Local Government Finance Act 1988.

3.4 That the s151 Finance Officer be authorised to implement the three schemes detailed in this report so that the agreed discretionary discounts for business rates can be awarded in compliance with the scheme criteria.

4. Policy Context

4.1 The overarching policy and decision making framework for the discharge of the Council's many functions and duties is contained in Lewisham's Sustainable Community Strategy (SCS). The Strategy contains two overarching principles which are:

- Reducing inequality – narrowing the gap in outcomes.
- Delivering together efficiently, effectively and equitably – ensuring that all citizens have appropriate access to and choice of high quality services.

4.2 Also contained within the overarching policy framework are the Council's ten corporate priorities. These priorities describe the specific contribution that the Local Authority will make to the delivery of the SCS. The Council's priorities are as follows:

- Community Leadership and Empowerment.
- Young people achievement and involvement.
- Clean, green and liveable.
- Safety, security and visible presence.
- Strengthening the local economy.
- Decent Homes for all.
- Protection of children.
- Caring for adults and older people.
- Active healthy citizens.
- Inspiring efficiency, effectiveness and equity.

5. Background

5.1 The Council collects Business Rates in accordance with the Local Government Finance Act 1988. Income collected is currently shared between central Government, the Greater London Authority (GLA) and the Council.

- 5.2 Business rates (also known as non-domestic rates) are payable by the occupiers or owners of all non-domestic premises. The amount payable is based on the rateable value (RV) which is assessed by the Valuation Office Agency (part of HMRC).
- 5.3 The RV broadly reflects the annual rental value of the property. The VOA maintain a Rating list which shows the RV of each property in each council's area.
- 5.4 Every 5 years there is a revaluation whereby the RVs are reviewed and a new rating list compiled. However, the revaluation that was due in 2015 was postponed until 2017, so it's been 7 years since this was last done.
- 5.5 As rental values have changed dramatically over the last 7 years this is reflected in the new RVs that took effect from 1 April 2017. For Lewisham the total RV increased from £140,205,537 to £180,751,252, an increase of 28.9%. This has resulted in some properties seeing very large increases in their rates bills for 2017/18 when compared to 2016/17.
- 5.6 Whilst there is a transitional relief scheme that limits the increases in bills for 2017/18 and subsequent years, businesses are still experiencing increases well above inflation. Overall 67% of businesses in Lewisham are entitled to transitional relief.
- 5.7 In the March 2017 Budget, the Government announced a £300m fund for 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 Lewisham is:

Amount of discretionary pot awarded (£000s)					
LA	2017-18	2018-19	2019-20	2020-21	Total
Lewisham	1,141	554	228	33	1,956

- 5.8 Charities and the voluntary sector receive assistance towards their rates liability via charity relief whereby 80% of the rates payable is discharged for those voluntary organisations who are registered charities.
- 5.9 The Council needs to design its own local discretionary discount scheme for revaluation support based on the initial consultation by central Government, the purpose of which is to provide support to those businesses facing increases in their bills because of the revaluation. The relief scheme will be administered under section 47 of the Local Government Finance Act 1988 as amended.
- 5.10 It further assumes that relief will be given to those ratepayers facing the highest increases and will target ratepayers occupying lower value properties.
- 5.11 The scheme needs to be transparent, easy for ratepayers to understand and easy to administer. Seven key criteria on scheme design were identified and are detailed in appendix 1 of this report.

- 5.12 The Government published a consultation document in March 2017 seeking views on the proposed design and implementation of a Local Rates Relief Scheme. It set out assumptions in determining the funding allocations, whether they were appropriate and how the funding should be allocated.
- 5.13 The Government's consultation made it clear that they expected relief only to be given to ratepayers facing an increase in their rates liability when compared to 2016/17 and that the majority of relief must go to ratepayers occupying premises with low rateable values.
- 5.14 The Government will fully fund the cost of relief awarded up to the funding allocation for each year. Additional administrative costs incurred as a result of introducing and running the scheme will be met through new burdens funding, An initial allocation of £12k has been announced.
- 5.15 The Council drew up a Local Business Rates Relief Scheme based on the principles as outlined by Government. Details of Lewisham's proposed local scheme went out to consultation in August 2017.
- 5.16 The Government also announced in its March 2017 statement 2 other schemes to help specific businesses affected by the revaluation – Support for Pubs which will give a £1k discount where their rateable value is less than £100k, and Supporting Small Businesses, whereby businesses facing increases in their rates bill due to losing small business rates relief will have their increases restricted to £600 per annum. The Government expects local authorities to introduce these 2 schemes using their section 47 powers.

6. The Proposed Scheme

- 6.1 In formulating the draft scheme it is proposed that properties be divided into small (up to £28k rateable value), medium (between £28,001 - £100,000), and large properties (between £100,001 to £199,999) as in the transitional relief scheme.
- 6.2 It is recommended that a cap of £200k be put on large properties so that any property with a rateable value of £200k or more will not qualify. It is also recommended that:-
- Only businesses who have seen increases in their rate bills in 2017/18 when compared to 2016/17 of more than the percentages specified in the tables below be considered for relief.
 - The relief be a percentage discount of the net bill.
 - That the scheme applies across the borough.
 - That any company who is liable for 6 or more properties nationally be excluded.

- That apart from betting shops and gaming establishments the scheme be open to all property types.
- That properties unoccupied on 1 April 2017 be excluded from the scheme.
- That businesses who have arrears of business rates from previous years be given an opportunity to either pay these in full or agree a repayment arrangement before being considered for relief.

6.3 The scheme will apply for the financial year 1 April 2017 to 31 March 2018 and will provide for relief to be awarded at different percentages depending on the percentage increase in the property's rate bill for 2017/18 and its size, i.e., small, medium or large as per the table below. The relief will be a percentage discount off the net bill (excluding any business rates supplement).

The following table shows the estimated number of qualifiers:

1. Small properties (up to £28k) rateable value

Increase in Bill	Amount of Discount (percentage of net charge)	Actual Increase after relief	Number of properties that may qualify
3.00 - 4.99%	2%	1 - 2.99%	21
5.00 - 6.99%	3%	2 - 3.99%	130
Over 7.00%	4%	3%+	1347

2. Medium Properties (rateable value between £28,001 and £100,000)

Increase in Bill	Amount of Discount (percentage of net charge)	Actual Increase after relief	Number of properties that may qualify
5.00 - 7.99%	3%	2 - 4.99%	15
8.00 - 10.99%	4%	4 - 6.99%	22
Over 11.00%	5%	6%+	485

3. Large properties (rateable value between £100,001 and £199,999)

Increase in Bill	Amount of Discount (percentage of net charge)	Actual Increase after relief	Number of properties that may qualify
Over 15.00%	5%	10% +	78

6.4 The total number of properties that may be entitled to relief under this scheme is 2,098, this being 35% of all business ratepayers in Lewisham. This is based on excluding national companies and those properties that were unoccupied on 1 April 2017. Of the 2,098 businesses entitled to relief 1,498 (71%) are small businesses, 522 (25%) are medium and 78 (4%) large businesses.

- 6.5 The estimated amount of relief that will be awarded is £900k this allows for some tolerance and movement so that it does not exceed the amount of funding allocated to Lewisham for 2017/18 (£1.141m).
- 6.6 The scheme is the fairest way of distributing Lewisham's allocation of Government funding for extra relief because:-
- It will ensure that the value of the extra relief awarded 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 ensure that the extra relief available supports different types and sizes of business across the whole borough, rather than just being concentrated on a very small number of businesses or any one particular high street or sector.
 - It provides for a consistent method of calculating how much relief to award any one business, ensuring that the relief scheme is transparent and that businesses are treated fairly against a clear criteria
 - This scheme will be easier to administer requiring less manual intervention.
- 6.7 The scheme will apply for 2017/18 only in order to measure take up and success. In addition the Council will be best placed to carry out modelling on the scheme for 2018/19, 2019/20 and 2010/21.
- 6.8 Entitlement to relief will also be subject to State Aid rules whereby a business must not have received state aid exceeding 200,000 euros in the last 3 years (current year plus preceding 2). State aid includes reliefs, grants, interest rate and tax relief, subsidies, guarantees, etc. The business will be required to sign a declaration confirming this. As we have identified the potential qualifiers these will be sent an application form to confirm they meet the criteria including the state aid provision.
- 6.9 There will be some administrative costs in implementing and administering the scheme, however the Government has announced there will be funding available via New Burdens to cover all or part of it. An initial allocation of £12,000 has been announced, further funding for re-billing will follow.

7. Support for Pubs

- 7.1 The Government announced in its spring budget business rates relief for public houses and premises. This proposes a £1k discount for pubs that have a rateable value of less than £100k. This scheme is for the financial year 2017/18 only. The Government expects local authorities to use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 to award this relief.

- 7.2 The DCLG issued final guidance on the award of this relief in its Business Rates Information letter dated 20 June 2017 (BRIL 4/2017) and the scheme will be implemented in accordance with this guidance.
- 7.3 This relief will also be subject to state aid rules. Approximately 70 businesses have been identified as potential qualifiers and applications have been sent to those concerned. Councils will be fully reimbursed for the costs of reliefs awarded as well as receiving some administrative costs.

8. Supporting Small Businesses

- 8.1 In the spring budget the Chancellor announced that a scheme of relief would be made available to those ratepayers facing large increases as a result of the loss of small business rate relief.
- 8.2 The supporting small businesses relief will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their small business rate relief and, as a result, are facing large increases in their bills.
- 8.3 To support these ratepayers, the supporting small businesses relief will ensure that the increase in the bills of these ratepayers is limited to £600 per year (£50 per month). Qualifying ratepayers will receive this relief each year until their actual rate liability is reached. As with the other schemes the Government expects local authorities to use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 to award this relief.
- 8.4 Full guidance on the scheme criteria and operation of the scheme was provided by the Department of Communities and Local Government in May 2017. The scheme will therefore be implemented in accordance with this guidance. Councils will be fully reimbursed for the costs of reliefs awarded as well as receiving some administrative costs.
- 8.5 This relief will also be subject to state aid rules. We are working with our IT providers to identify potential qualifiers. Letters will be sent advising them of their potential entitlement. Software changes will be required in order to apply the relief to their account, this is expected in September/October.

9. Consultation Approach

- 9.1 Lewisham is expected to use discretionary business rates relief to distribute the Government's extra funding for 'revaluation support' to those businesses that have seen increases in their bills. It was a condition that the council must consult on its proposed scheme design with the Greater London Authority (as precepting authority) and that the scheme must be agreed as soon as possible so that businesses could benefit from it.
- 9.2 The rationale behind the proposal and options we consulted on were to:

- Target relief at businesses that are facing an increase in their business rate bills following the revaluation encompassing different sizes, sectors and locations across the borough
- Distribute the extra relief in a way that is proportionate to how much a businesses' bill has gone up by, and in a fair manner
- Ensure that the extra relief is distributed to local businesses quickly and smoothly
- Be relatively simple for the Council to administer

9.3 To help inform and shape the design of the discretionary relief scheme the consultation was published on the Council's website allowing residents to respond as well as letters sent to all businesses inviting them to respond.

9.4 There was a risk that without a scheme in place by the autumn the Council would not be in a position to award the relief within the financial year and this would not reduce the financial burden on businesses caused by the revaluation. Consequently, the timetable did not allow for views to be sought from Members on the scheme design prior to the consultation commencement date however, agreement was obtained from the GLA on the draft scheme as directed by DCLG.

9.5 The consultation asked questions on the principles of scheme design. In total 78 businesses responded to the consultation – 1.73% of the 4488 businesses specifically informed about the consultation. Examples of businesses who responded are nurseries, hair and beauty salons, launderettes, cafés, charities, funeral directors, children's centres and pet shops.

- 82% of the 74 respondents to that question agreed that any discount should be awarded as a percentage discount rather than a lump sum.
- 76% of the 75 respondents to that question agreed that the reduction should be spread across the borough.
- 84% of the 73 respondents to that question agreed that the reduction should be restricted to business with less than three properties.
- 48% of the 73 respondents to that question agreed that relief should be available to properties with a rateable value between £100,000 and £199,999. 32% disagreed and 17% were unsure.
- 42% of the 75 respondents to that question agreed that relief should be available to all property types regardless of usage, 39% disagreed. Of those 24 respondents who specified properties that they thought should not be entitled to support relief, 14 identified betting shops.
- 45% of the 75 respondents to that question agree that support relief should be available to both empty and occupied properties, 40% of respondents disagreed and 15% were unsure.

- 36% of the 74 respondents to that question agreed that support relief should not be available to businesses with arrears, 46% of respondents disagreed and 15% were unsure.

For the full questions and results see appendix 2.

10. Conclusion

- 10.1 The Government is keen for local authorities to implement their scheme as soon as possible. The proposed scheme, based on government guidance, was consulted on over the summer. The majority of responses were in favour of the proposed scheme. The recommendations in section 3 are made on this basis.

11. Financial Implications

- 11.1 The three schemes described in this report were announced by the Government in its spring 2017 Budget. The actual cost of providing reliefs for small businesses and public houses is fully funded by way of a Section 31 grant.
- 11.2 The cost of the Revaluation Support Scheme will be funded by a separate grant with fixed allocations. As this is intended to be locally designed scheme the total cost may vary from the Government's allocation. Financial Modelling has been undertaken to determine the cost of the proposed scheme, which is estimated at £900k and is £241k lower than the Government's allocation of £1.141m in 2017/18. The actual cost may vary marginally as a result of new businesses and changes to valuations but it is not expected to exceed the grant allocation.
- 11.3 There will be some additional administrative costs borne by the Council in implementing and administering these schemes, estimated to be in the region of £25k. The Government has announced that there will be new burdens funding available meet these costs, an initial allocation of £12k has been provided for, additional amounts to cover the cost of re-billing, etc., will also be made, although actual amounts have yet to be decided.

12. Legal Implications

- 12.1 These schemes were announced by the Government in the Chancellor's Spring Budget in March 2017. Rather than introduce legislation the Government expects authorities to implement these schemes by using their discretionary relief powers, introduced by the Localism Act. Section 69 of The Localism Act 2011 amended section 47 of the Local Government Finance Act 1988 to allow authorities to grant business rate discounts. Under this provision authorities can create their own discount schemes in order for example to promote growth and jobs in its area, or specified areas. Any such scheme would need to be approved by the Council's Cabinet.

- 12.2 Normally the authority would have to fund its share of the cost, however the Government will fully fund the costs of the Supporting Small Businesses and Support for Pubs schemes as it expects authorities to implement these schemes in accordance with the guidance.
- 12.3 With regards to the Revaluation Support discount scheme the Government will fund relief up to its funding allocation for 2017/18 of £1.141m. It has announced that there will be new burdens funding available for administering these schemes.
- 12.4 State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers is likely to amount to State Aid. Relief for each of these three schemes will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (as set out in Statutory Instrument 1407/2013).
- 12.5 The De Minimis Regulations allow an undertaking (in this case, a business) to receive up to €200,000 of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years). Officers will need to familiarise themselves with the terms of this State Aid exemption when considering whether to award business rate relief upon receipt of business relief applications, in particular the types of undertaking that are excluded from receiving De Minimis aid (Article 1), the relevant definition of undertaking (Article 2(2)) and the requirement to convert the aid into Euros.
- 12.6 To administer De Minimis it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid. It should be added that the threshold only relates to aid provided under the De Minimis Regulations (aid under other exemptions or outside the scope of State Aid is not relevant to the De Minimis calculation).

13. Crime and Disorder Implications

- 13.1 There are no specific environment implications directly arising from this report.

14. Equalities Implications

- 14.1 An Equality Impact assessment has not been carried out as these schemes are aimed at helping businesses, so that no-one will be adversely affected. Those who are likely to be entitled have been identified and will be sent application forms, the council's web site will also be updated to advise of these schemes.
- 14.2 It is anticipated that those who having been identified as potentially entitled and do not apply will be sent follow up letters to ensure maximum take up, as well as contact by telephone or email.

15. Environment Implications

15.1 There are no specific environment implications directly arising from this report.

16. Report author and background papers

16.1 If you would like more information on this report please contact Lorraine Richards, Service Group Manager for Revenues on 020 8314 6047.

DCLG Business Rates Information letter dated 9 March 2017 - 2/2017 – Spring Budget

DCLG Consultation Paper March 2017 – Proposals on the design and implementation of the locally administered Business Rates Relief Scheme

DCLG Letter 15 May 2017 – Spring Budget 2017 – Business Rates Relief Schemes

DCLG May 2017 - Supporting Small Business Relief Scheme – Guidance

DCLG Business Rates Information Letter (BRIL 4/2017) dated 20 June 2017 – Spring Budget

Appendix 1 – Key Criteria on scheme design

Appendix 2 – Consultation questions and Analysis

Appendix 1

Seven Key Criteria on scheme design

1. Should the discount be a lump sum or a percentage?	Percentage
<p>Lump sums can be disproportionate to size of property whereas a percentage is proportionate and provides more help to those facing the largest increases. It is therefore suggested any relief will be a percentage discount of the net charge rather than a lump sum.</p>	
2. Should the scheme target specific areas within Lewisham or be general across all areas?	Across all areas
<p>The revaluation will reflect the locality in terms of movement in rental values over the past 7 years as this will be reflected in the new rateable value. In addition there will be businesses in all areas that will see above inflation increases in their rates bill so by excluding these because they are not in a specific area will be seen as unfair and may be open to challenge. It would also become administratively cumbersome to restrict relief to areas – where would the boundaries be? It would therefore be sensible for relief to be applied equally throughout the borough.</p>	
3. Should relief be restricted to local companies or say only to those that are liable nationally for less than 6 properties?	Restricted to only those organisations who are liable for less than 6 properties nationally
<p>It can be argued that national companies will be in a better position financially to meet their rate liabilities as in some parts of the country some of their properties may see reductions in their rate liabilities. In addition, any scheme will be subject to state aid rules which limits the amount of relief a company can receive over a 3 years period. This may well rule out many national companies as they received retail rate relief in 2015/16 which counts as state aid, however it would still prove administratively difficult to administer and check for many national companies if they were included in the scheme. This condition will also result in relief targeting local companies. It is therefore recommended that to relief be restricted to only those organisations who are liable for less than 6 properties nationally.</p>	
4. Should relief target small and medium sized businesses only or also be available to some large businesses?	Target small and medium sized
<p>The consultation paper expects relief schemes to target those businesses occupying lower value properties. There is no definition of lower value properties, although in calculating the amount of support available the Government had regard to businesses with a RV of less than £200,000. It seems reasonable to include properties with RVs of up to £200,000 in any scheme design, particularly as transitional relief will mean that those with RVs of over £100,000 could potentially see increases in their bills of 45% in 2017/18. By excluding national companies many in this RV range will be local businesses.</p>	
5. Should relief for certain property types or usage, e.g., betting shops, banks, etc., be excluded? many of which are key to providing growth and employment	Yes

Some types of business may be considered anti-social and so excluded from relief. The council itself may want to discourage certain types of business. The retail rate relief scheme set a precedent when certain types were excluded, this relief was aimed at helping the retail sector and excluded financial institutions, betting shops, etc. By restricting relief to organisations liable for less than 6 properties many financial institutions, betting shops, etc., will be restricted as the majority of these types are operated by national chains so it is questionable whether or not there is a need for this. In addition the relief will target all sectors, i.e., manufacturing, industrial, etc.,

6. Should relief be restricted to occupied properties only, i.e., those that were occupied on 1 April 2017, in order to encourage owners of empty properties to bring them back into use?

Yes

The council supports bringing empty properties back into use so anything that helps achieve this should be included in any scheme conditions.

7. Should businesses who had business rate arrears at 1/4/2017 be excluded from relief?

No

The Government in its consultation paper stated that relief should target those businesses facing increases in their rates bills. If the business had arrears at 1 April 2017 the business cannot argue that they are struggling to pay, due to an increase in their 2017/18 rates bill. This would not apply to any business that became liable for business rates after 1 January 2017 as there may have been good reason for not paying by 31 March 2017, In addition arrears would have to be more than £500.00 and be subject to recovery action (post Liability Order).

Consultation on the Business Rate Relief Scheme

Introduction

A consultation was undertaken from 4th August to 27th August 2017. The approach was to open a questionnaire on the Councils consultation portal and write to 4488 small businesses with a yearly Business Rate below £199,000 explaining the context with the link to the questionnaire.

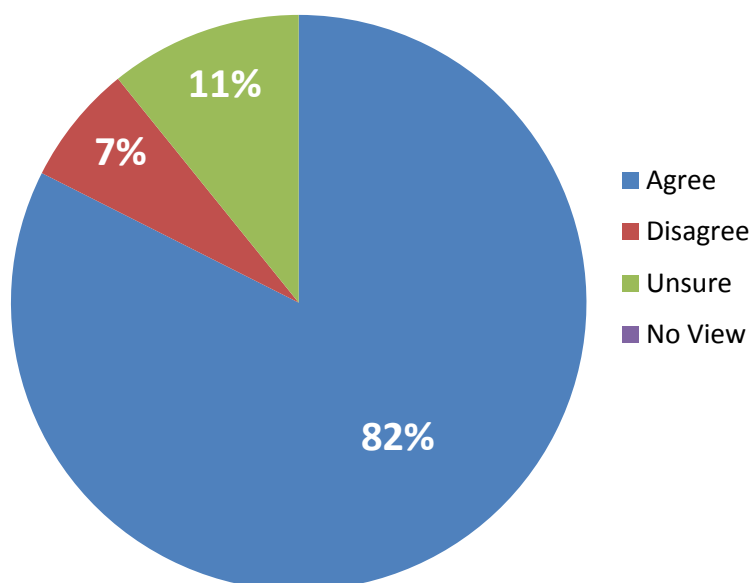
Summary of results

78 businesses responded to the consultation. Examples of businesses who responded are nurseries, hair and beauty salons, launderettes, cafés, charities, funeral directors, children's centres and pet shops.

The questions asked were as follows:

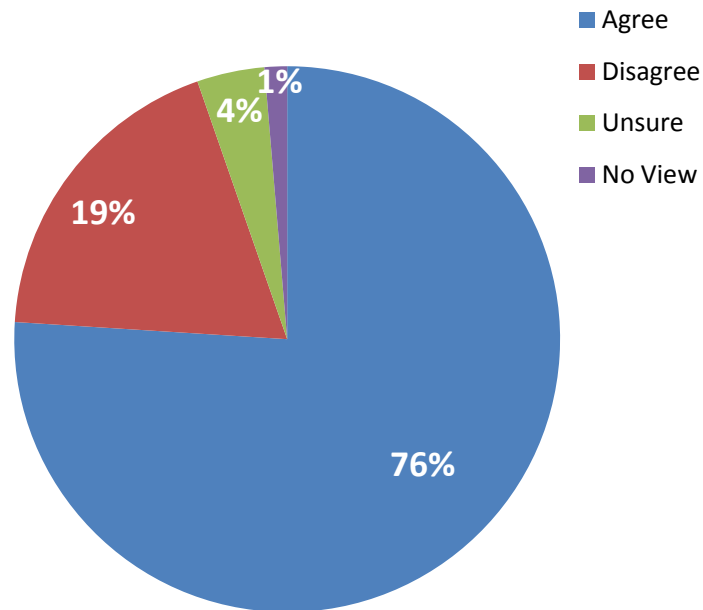
Question 1 - Do you support the proposal that any discount should be awarded as a percentage discount rather than a lump sum?

82% of the 74 respondents to the question agreed that any discount should be awarded as a percentage discount rather than a lump sum.



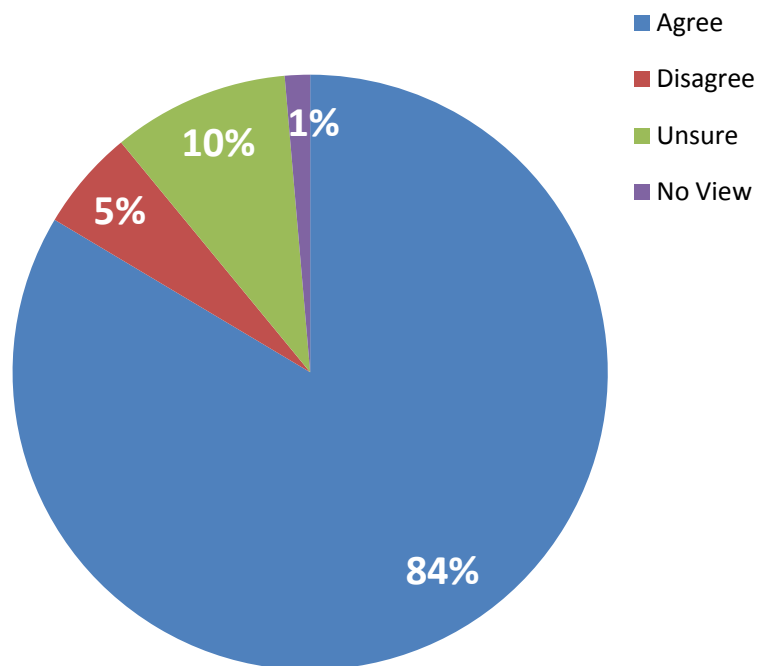
Question 2 - Do you support the proposal that any discount scheme should apply equally across the whole of borough?

76% of the 75 respondents to the question agreed that the reduction should be spread equally across the borough.



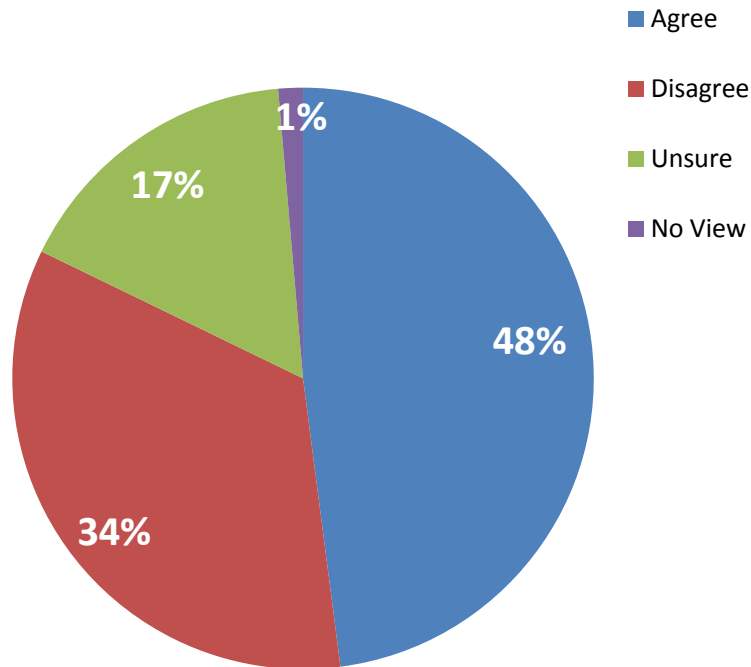
Question 3 - Do you support relief being restricted to companies that are liable for business rates for less than three properties nationally?

84% of the 73 respondents to this question agreed that the reduction should be restricted to business with less than three properties.



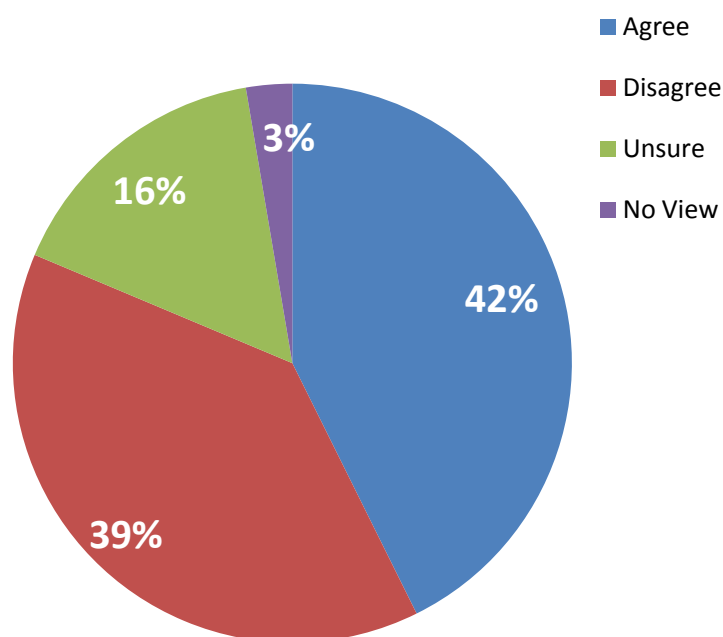
Question 4 - Do you support relief being available to properties with a rateable value of between £100,000 and £199,999?

48% of the 73 respondents to this question agreed that relief should be available to properties with a rateable value between £100,000 and £199,999. 34% disagreed, and 17% were unsure.



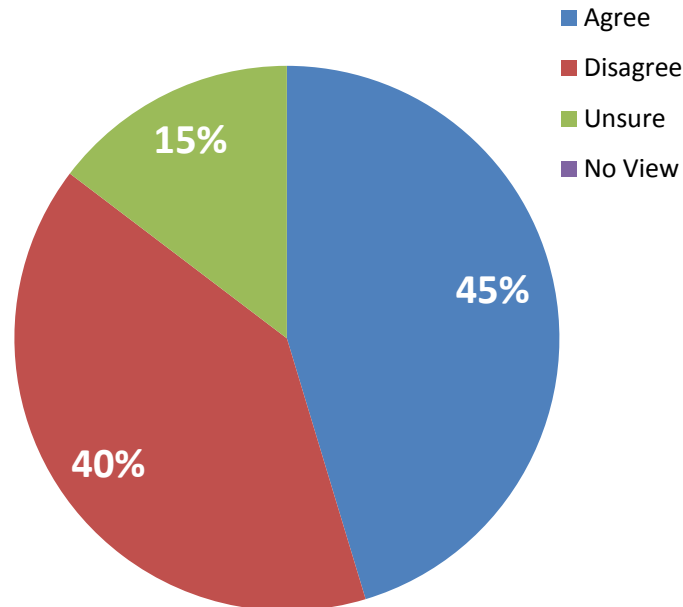
Question 5 - Do you support relief being available to all property types regardless of usage?

42% of the 75 respondents to this question agreed that relief should be available to all property types regardless of usage, 39% disagreed. Of those 24 respondents who specified properties that they thought should not be entitled to support relief, 14 identified betting shops.



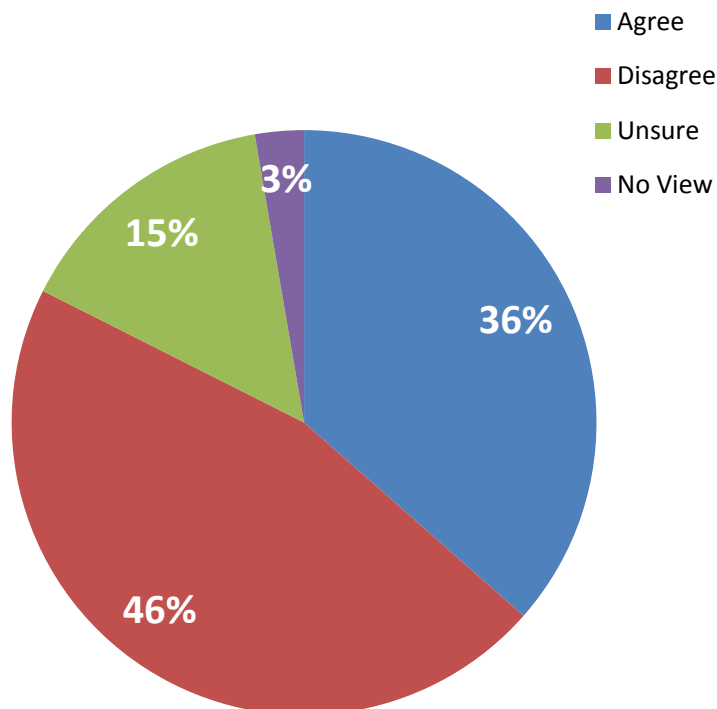
Question 6 - Do you support relief being available to both empty and occupied properties?

45% of the 75 respondents to this question agree that support relief should be available to both empty and occupied properties, 40% of respondents disagreed and 15% were unsure.



Question 7 - Do you support relief not being available to businesses who had rate arrears at 1 April 2017?

36% of the 74 respondents to this question agreed that support relief should not be available to businesses with arrears, 46% of respondents disagreed and 15% were unsure.



General comments

There were three general comments expressing that businesses who had charity status in the borough were not included in the business rate reduction scheme and should be.