

CANNOCK CHASE COUNCIL

LOCAL GOVERNMENT FINANCE ACT, 1988 (SECTION 49)

**REDUCTION OR REMISSION OF NON-DOMESTIC RATES ON THE
GROUNDS OF HARDSHIP**

DEPARTMENT OF THE ENVIRONMENT GUIDELINES

The following guidelines have been issued by the Department of the Environment in order to assist Members in the consideration of hardship applications:-

- (a) Although authorities may adopt rules for the consideration of hardship cases, they should not adopt a blanket policy either to give or not to give relief, each case should be considered on its own merits.
- (b) Reductions or remission of rates on grounds of hardship should be the exception rather than the rule.
- (c) The test of "hardship" may not be confined strictly to financial hardship, all relevant factors affecting the ability of a business to meet its liability for rates should be taken into account.
- (d) The interests of Council Taxpayers in an area may go wider than direct financial interest. For example, where the employment prospects in the area would be worsened by a company going out of business or the amenities of an area might be reduced by, for instance, the loss of the only shop in a village.
- (e) Where the granting of relief would have an adverse effect on the financial interests of taxpayers, the case for a reduction or remission of rates payable may still, on balance, outweigh the cost to taxpayers.