



Hertsmere Borough Council

Revenues Department
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REVENUES

Dear Sirs,

Mandatory & Discretionary Rate Relief

The following information gives details of the Council's Policy on Discretionary relief which may be helpful to you in completing the enclosed application form.

Hertsmere has by law to allow 80% Mandatory relief on a property wholly or mainly used for charitable purposes which is occupied by a registered, excepted or exempt charity.

To qualify for the remaining 10% Discretionary relief that charity must also 'provide a direct charitable benefit to the local community'. Charities that benefit the residents such as Scouts, Guides, Community Centres would qualify for the extra relief but charities occupying offices and commercial outlets would normally not.

Discretionary relief of up to 50% is also available to non charitable organisations.

To qualify they must a) provide a direct charitable benefit to the local community or b) be a sport or social club; the percentage of relief being determined by the bar/gaming machines and catering profit.

Property eligible under (a) must be all or part occupied for the purposes of a non profit making institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature or the fine arts.

Property eligible under (b) must be all or part occupied for the purposes of a non profit making club, society or other organisation and is used for the purposes of recreation.

Claimants may be asked to provide further details of membership especially relating to residents of the borough.

Yours faithfully,

Mr A Forbes
Senior Revenues Officer