

**SUMMARY OF GUIDELINES FOR RELIEF FROM NON - DOMESTIC RATES ON THE GROUNDS OF HARDSHIP (Under Section 49 of the Local Government Finance Act 1988)**

The City of York Council has determined the conditions under which applications are to be considered and these are:-

Applicants should be able to demonstrate that they meet the criteria specified in Section A AND at least one of the criteria in Section B.

**Section A - (Hardship)**

The ratepayer must be able to display, (giving evidence and reasons), and that the organisation/business has run into financial difficulties such that it is unable to meet it's liability for rates and to prove that if the rates are not remitted, then the business will have to cease trading.

The ratepayer must also be able to provide a business plan which indicates that the business can reasonably expect to continue if relief is granted.

**Section B – (Interests of the Charge payers of the City)**

The ratepayer must be able to show that the cessation of the organisation's activities will involve one or more of the following:-

- Substantial reduction in amenities for the residents of City of York Council,
- Or - Serious implications for employment prospects in the Council's area,
- Or - Loss of a unique amenity within the Council's area.