

Your guide to Business Rates in Brighton & Hove



What the council is doing to
help businesses in the city

How your Business Rates are
calculated and how to reduce
your bill

What are Business Rates?

Business Rates are a way of ensuring that people who occupy a non-domestic property contribute towards the cost of local services.

Central government sets the amount of rates you must pay each year. Roughly half of the money collected goes to central government, while the other half goes to the council to pay for local services.

What's new this year?

There are a number of initiatives this year to help local businesses. If you have a shop, restaurant, bar or club with a rateable value of £50,000 or less you will receive a £1,000 discount (see page 7). Meanwhile, anyone who occupies a retail property that has been empty for at least a year will qualify for a 50% discount. We also have a special local scheme in Brighton & Hove that provides discounts for reoccupation of some non-retail properties. There are changes to Small Business Rate Relief (SBRR) that mean you can take on a second property without losing the SBRR on your first (see page 10).

Paying your bill



How to pay

You will see the different ways you can pay on the back of your bill. To keep payments from building up and to avoid reminders, please pay on or before the due date shown on your bill. If you already have a direct debit, payments will continue automatically. Most ratepayers pay over ten monthly instalments, but you can pay over 12 instalments if you prefer.

Contacting the Business Rates team

You can call us on **01273 291981**, 8.30am to 5pm Monday to Friday. You can also come to the Customer Service Centre in Bartholomew Square, Brighton. This is open 8.45am to 4.30pm Monday to Friday. You can also email us at nndr@brighton-hove.gov.uk, or write to **Business Rates, Brighton & Hove City Council, PO Box 2929, Bartholomew Square, Brighton BN1 1PS**

There are answers to a number of commonly asked questions at www.brighton-hove.gov.uk/businessrates along with a variety of forms and a link to our payments page.

Help with paying

Talk to us if you're finding it hard to pay your bill. We may be able to agree an arrangement to help you spread payments more evenly.

Have you checked to see whether you might qualify for other types of help?

Small Business Rate Relief is one of these (if your rateable value is under £12,000). Other reliefs available include Empty Property Rate Relief and Charitable/Not-for-Profit Rate Relief. See pages 10 to 13 for more information.



Leaving your current premises or moving?

If you're looking to move, see www.voa.gov.uk for the Valuation Office Agency's list of all rateable values. You can then work out the Business Rates you would have to pay at a new property. If you get stuck, try www.gov.uk/introduction-to-business-rates or call us on 01273 291981 and we will help you work it out.

Once you have details of your move, or if you're closing your current premises, please get in touch giving us details of the new occupants if possible.

If you're temporarily closing, for instance for a refurbishment, you might be entitled to an exemption from paying rates if your premises are empty. Call us on 01273 291981 for more information.

How your bill is calculated

We use two figures to calculate your basic charge: the 'rateable value' and the 'Business Rates multiplier'.

The rateable value is shown on your bill. It is set by the Valuation Office Agency (VOA), based on the yearly rent your property could have achieved on 1 April 2008, if let on the open market.

This was a date used by the VOA when they last reviewed all valuations in 2010. By using a set date, it ensured that every property's valuation was sampled fairly at exactly the same time. The next revaluation is set to take place in 2017.

Find out more about how the valuation officers make their decisions at www.2010.voa.gov.uk

The multiplier is set each year by central government and it is used in conjunction with your rateable value to work out your basic charge.

This year, the standard multiplier is 48.2p. So if your rateable value is £20,000, your basic charge would be £9,640 (48.2p x £20,000).

There's a lower multiplier of 47.1p for occupied properties with a rateable value of less than £18,000. If your rateable value is less than £12,000, you could also qualify for Small Business Rate Relief (see page 10).

The government sets legislation which must be used in calculating new multipliers for the whole of England. In previous years, the multipliers changed in line with inflation. This year central government has capped the increase to 2%.

Once we've worked out your basic charge, there could be further adjustments. For example, if rate relief has been applied, or if you are receiving transitional help because your rateable value changed significantly in 2010. [Check your bill for more details.](#)

£1,000 discount

From 1 April 2014 there will be an automatic £1,000 discount on shops, restaurants, cafés, bars or clubs that have a rateable value of £50,000 or less. To qualify, the property must be used wholly or mainly for the sale of goods or services to members of the public. There are some instances where the discount cannot be claimed, such as by banks, building societies, betting shops, estate or letting agents, solicitors and accountants. Full details can be found at www.brighton-hove.gov.uk/businessrates

Do you know someone who needs this guide translated into another language, or in large print or Braille? Please call 01273 291981

Important: If you have multiple properties across different authorities, you will be entitled to a discount on each one, but this may mean that you exceed the overall State Aid limit set by the European Commission of 200,000 Euros in a three year period. It is your responsibility to tell us if this is the case, as State Aid could also include relief or aid that is not linked to Business Rates. You will need to calculate which of your discounts you wish to keep across all your properties and tell us if you need your discount to be removed.



Responsible for an empty property?

You will not have to pay Business Rates for the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period the rates are payable in full unless you qualify for an exemption, for example if your rateable value is below £2,600 or your property is a listed building. Full details can be found at www.brighton-hove.gov.uk/businessrates

Newly completed empty properties

Unoccupied properties that are newly completed before 30 September 2016 will be exempt from Business Rates for up to 18 months (up to State Aid limits). The 18 month period includes the initial three or six month exemption mentioned above.

Empty property has been reoccupied

The government has introduced a new discount for those who occupy retail properties that have

been empty for at least one year. These properties will attract a 50% discount for up to 18 months, between 1 April 2014 and 31 March 2016. On top of this, Brighton & Hove City Council is funding additional discounts for any type of property that has been empty for at least six months, with a rateable value of less than £35,000. If the property's rateable value is below £25,000, a 100% discount will be given for six months, and if the rateable value is between £25,000 and £35,000, a 50% discount will be given for six months. You will need to be aware of State Aid limits if you are receiving this discount (see page 7)

Partly occupied property relief

You are liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the council has discretion to award relief for the unoccupied part. Contact us for more information.

Transitional arrangements

In 2010, the Valuation Office Agency completed a national review of all non-domestic properties. While the revaluation did not increase the overall amount of rates collected, many individual properties had increases or decreases to their rates bills. The government introduced a transitional relief scheme to ensure that the biggest increases were phased in gradually, but also to limit and phase in the biggest reductions.

If transitional arrangements still apply to you, they will be shown on your bill. See www.brighton-hove.gov.uk/businessrates for more information, or call the Business Rates team on 01273 291981.

What if you don't agree with your bill?

If you think there's a mistake on your bill, for example how it's been

calculated, or the dates shown, you should contact us immediately.

The council has no control over rateable value levels – this is decided by the Valuation Office Agency (VOA). You can appeal to the VOA on certain grounds, for example if there's been a 'material change' to the local area, or your property is undergoing extensive structural change.

It may be possible to solve your query informally without having to appeal. If you are still unhappy, we'll tell you how to appeal. You will still have to make your usual payments even if you are waiting to hear from us or the VOA.

You can also contact the local VOA directly on 03000 501501 or email them at ratingsoutheast@voa.gsi.gov.uk. See www.2010.voa.gov.uk for more details. Also on the VOA website you can compare your rateable value with those for similar properties in your area.



Small Business Rate Relief

If your rateable value is below £12,000, you could be entitled to Small Business Rate Relief (SBRR). The government has temporarily increased the amount of relief you can be given. This means that in 2014/15, if your property has a rateable value of less than £6,000, you will receive a 100% reduction and will therefore have nothing to pay on this year's bill. If your property has a rateable value between £6,000 and £12,000, you will receive a percentage reduction in your rates bill of up to 100%.

There are changes to SBRR for those who are taking on a second property. In previous years, if you took on a second property with a rateable value of more than £2,599, you would no longer qualify for

SBRR. Now you will continue to receive SBRR on your first property for 12 months, even if you take on a second one.

Apply online at www.brighton-hove.gov.uk/businessrates or call us on **01273 291981**.

If your circumstances change in the following ways you must write and tell us within four weeks:

- a) if you take occupation of an additional property that you didn't occupy when you first applied for relief; **or**
- b) you occupy an additional property in another local authority area, and there's an increase in the rateable value of that property.

Other changes will be picked up by the council.

Application for Small Business Rate Relief

Fields marked (*) must be completed

*Applicant(s):

Account number:

*Correspondence address:

*Property address:

*Telephone:

Email:

Fax:

Details of other liability you have for Non-Domestic Rates in Brighton & Hove or elsewhere in England (continue on a separate sheet if necessary).

Address:

Address:

Rateable value:

Rateable value:

Account number:

Account number:

Continued over



Declaration: I confirm the occupied property, or properties, included are the only business properties I occupy in England:

*Signed:

*Print name:

*Role of person signing:
(see notes below)

*Tel: *Date:

*Date from which Small Business Rate Relief is sought:

The application must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer. This means, where the ratepayer is:

- (a) a partnership, a partner of that partnership
- (b) a trust, a trustee of that trust
- (c) a corporate body, a director of that body
- (d) in any other case – a person duly authorised to sign on behalf of the ratepayer.

It is a criminal offence for a ratepayer to give false information when making an application for Small Business Rate Relief.

When completed please return to:

Business Rates Team
Brighton & Hove City Council
PO Box 2929
Brighton BN1 1PS

Charity/Sports Club/ Not-for-Profit Relief

Charities and registered Community Amateur Sports Clubs (CASCs) are entitled to 80% relief where the property is:

- occupied by the charity or the CASC, and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or:
- for the purposes of the CASC (or of that and other CASCs)

We have discretion to give further relief on the remaining bill. Non-profit-making organisations can also be granted discretionary relief. Visit our website, or contact us if you'd like to request rate relief.

Hardship relief

We have discretion to give hardship relief in special circumstances. Contact us for more details.

Deferred Payments from 2012/13

If you applied to defer payments during 2012/13, these will be shown separately on your bill for 2014/15.

Rating advisers

You might be contacted by companies saying they can, for a small fee, appeal on your behalf – or get you a refund. Remember you can appeal to the Valuation Office Agency free of charge.

If you do wish to be represented by a company, check they are reputable and that they have the relevant knowledge and expertise, as well as indemnity insurance. Some of the companies will be members of the Royal Institution of Chartered Surveyors (www.rics.org/uk), or the Institute of Revenues, Rating and Valuation (www.irrv.net).

Before you employ a rating adviser, think carefully and seek further advice if you're unsure.

Your bill explained

Want to know more about what your bill means? Find out at www.brighton-hove.gov.uk/mybillexplained

How we use your data

The information held on your National Non Domestic Rates (NNDR) account will be used for NNDR purposes. We may also use it for other council purposes where the law permits. The council is registered under the Data Protection Act 1998 for these purposes. We are under a duty to protect the public funds we collect. We may check information provided by you or a third party with other information we hold in the council. This enables us to check the accuracy of information to prevent or detect crime, and to protect public funds in other ways as permitted by law. We may also share this information with other organisations for these purposes. We will not disclose information about you to anyone unless the law allows it.

The council is the Data Controller for the purposes of the Data Protection Act 1998. If you want to know more about the information we have about you, or the way we use your information, please write to the Data Protection Officer, Hove Town Hall, Norton Road, Hove, BN3 4AH or email data.protection@brighton-hove.gov.uk

Superconnected Cities

Is your business eligible for a grant for a new high speed internet connection?

Small businesses, charities and voluntary organisations in Brighton & Hove can apply for up to £3,000 to improve their broadband connection speed.

The Connection Voucher Scheme helps companies reap the benefits of having a stronger digital/online presence. These include improved business efficiency, better reliability and greater ability to work with partners and be more competitive.

Brighton & Hove is one of a number of cities taking part in the national scheme, with funding from the government. Up to 1,000 small and medium sized enterprises are expected to benefit from the £1.5 million allocated to the city.

The voucher covers installation costs, not ongoing line rental or VAT on connection costs. The new connection must be in place for a minimum of six months.

For more information, including details of how to apply, see: www.brighton-hove.gov.uk/connection-vouchers

For more information about the government scheme and to check eligibility go to:

www.connectionvouchers.co.uk

Business Growth Grants

Are you a small or medium sized business, planning to expand and create new jobs but not finding it easy to raise the finance?

Would a grant of up to 25% of the total project cost make the difference between going ahead with your growth plans and not being able to?

If so, Business Growth Grants could help you.

Coast to Capital Local Enterprise Partnership and Greater Brighton City Region have grants of between £5,000 and £100,000 available to eligible businesses. They will also consider grants of a higher value where a greater impact on employment growth can be shown.

For more information, email rgf@coast2capital.org.uk or visit www.coast2capital.org.uk/helping-business-growth/regional-growth-fund

This initiative is a partnership between Coast to Capital LEP and the Greater Brighton City Region, West Sussex County Council, Brighton & Hove City Council, London Borough of Croydon, Lewes District Council, the Universities of Brighton, Sussex and Chichester, Wired Sussex, Sussex Innovation Centre and The Argus. Terms and conditions apply.

East Sussex Fire Authority



We have been working hard to make East Sussex Fire & Rescue Service as efficient and effective as possible.

To be financially sustainable in the future, we must better match resources to risks from fire and other emergencies – staying the same is simply not an option. Reductions in funding mean that we need to find savings of £7.1m over the next 5 years, in addition to savings of £1.3m we had already identified for 2014/15. At the same time we need to take into account the changes in the needs of the communities we serve – we have seen a significant drop in call outs and attend 37% less incidents than we did 10 years ago.

Our budget for 2014/15 shows how we are planning to close the savings gap but we still need to find another £2.4m by 2018/19. As part of this plan the authority has decided to make a small increase in its share of the Council Tax of 1.94%, or £1.59, to £83.45 per

Band D property. This is the first time the authority has increased its Council Tax since 2010/11 but it will help us reduce the impact of savings on our frontline services.

Through our “*Changing the Service, shaping the future*” programme we will be looking for new ways to deliver our services. In February, we launched a public consultation on our proposals for change. We hope that you will take part as we work to achieve safer and more sustainable communities across East Sussex and Brighton & Hove with reducing resources. Please see our website for more details or contact us using the details in this leaflet. We will assess all the findings of that consultation process at our meeting in June 2014.

We are committed to providing a secure future for the service and for the community it protects.

Councillor Phil Howson
Chairman of the Fire Authority
February 2014

Your Fire & Rescue Authority

East Sussex Fire Authority employs 863 people (full time equivalents), 712 of whom are operational staff. The authority provides a comprehensive fire and rescue service from 24 fire stations to more than 800,000 people across East Sussex and Brighton & Hove. The authority comprises 12 councillors nominated by East Sussex County Council and six councillors nominated by Brighton & Hove City Council.

We are committed to our vision of *achieving safer and more sustainable communities*.

The “*Changing the Service, shaping the future*” consultation is part of our Integrated Risk Management Plan (IRMP) work. This is an on-going process to improve and transform our service. You can find out more about our proposals at: www.esfrs.org/changingtheservice

By 2020, we aim to be able to show that:

- we have a transformed service providing effective and efficient prevention, protection and response services which are sustainable
- our fire stations are equipped and staffed in the most appropriate ways to tackle risks in their local areas
- our service is taking advantage of the significant advances in safety and firefighting technology
- our work with other fire and rescue services, other emergency services, local organisations and local communities is giving us more capacity to deliver our services
- there is stronger community engagement and local involvement, with elected members of the authority leading, setting priorities and decision making, ensuring that there is more public scrutiny of our services and how we deliver them
- greater use is being made of the rapid changes in communications technology, particularly the rise in the use of social media websites, which can provide important safety information quickly and effectively.



East Sussex Fire Authority summary of spending and service plans 2014/15

Spending and Funding

The authority has set its budget at £38.8m for 2014/15, a 0.8% reduction from 2013/14. The reduction is mainly due to a range of operational and non-operational savings totaling £2.0m (which will grow to £4.4m by

2018/19). The 2014/15 budget also reflects the transfer of employees from West Sussex Fire & Rescue Service, as part of the Sussex Control Centre project, the costs of which are recovered through additional income.

Planned spending in 2014/15

Cost in £m	2013/14	2014/15	2014/15 %
Employees	28.2	29.0	75
Premises	2.3	2.1	5
Transport	1.2	1.1	3
Supplies & Services	5.3	5.3	14
Support Services	0.5	0.5	1
Net Capital Financing	0.8	0.9	2
Gross Expenditure	38.3	38.9	100
Income & Specific Grants	-0.8	-1.6	-4
Contributions to Reserves	1.6	1.5	4
Net Revenue Expenditure	39.1	38.8	100

How we are funded

	2013/14 £m	2014/15 £m	2014/15 %
Government Grants	10.5	9.5	24
Business Rates	6.8	6.9	18
Council Tax	21.8	22.6	58
Total Funding	39.1	38.8	100

Investing for the Future

The authority plans to spend £4.1m on capital projects in 2014/15 including £2.9m on a new fire

station in Newhaven, £0.3m on other property improvements, £0.5m on new vehicles and £0.4m on information technology for the new Sussex Control Centre.

Business Safety

Don't become one of the 4 out of 5 businesses that never recover following a serious unplanned disruption. Any business, no matter how small, can take simple and straightforward measures to make themselves more resilient. We can help you improve your

business resilience. Visit www.esfrs.org/businesssafety and www.sussexemergency.info/protecting-your-business/where-can-i-find-out-more for more details or alternatively contact your local Business Safety Office on 01323 462130 or email: brightonandhove.firesafety@esfrs.org

Performance Area

	Actual 2012/13	Estimated 2013/14	Target 2013/14
Accidental dwelling fires	557	548	534
Deaths from accidental dwelling fires	3	5	0
Injuries from accidental dwelling fires (where casualty was taken to hospital)	38	30	48
Deliberate primary fires (excluding vehicles)	166	155	234
Percentage of home safety visits delivered to vulnerable people	86%	86%	70%
Reduction in false alarms calls	-31%	-32%	-20%
Percentage of life threatening incidents responded to in 8 minutes by the first fire engine	74.5%	71.9%	60%

Service Performance

We measure our performance against a range of performance indicators. More information on how we are performing can be found at www.esfrs.org

How to contact us

Further information on the authority's finance and performance is available on our website www.esfrs.org
Telephone: 0303 999 1000 **Email:** enquiries@esfrs.org **Address:** East Sussex Fire & Rescue Service, Headquarters, 20 Upperton Road, Eastbourne, East Sussex BN21 1EU.



Get composting...

Composting is the most natural way to get rid of raw food and garden waste. It reduces what you put in your bin and helps your garden grow!



We offer discounted composters and wormeries from as little as £5 plus delivery. Find out more at www.brighton-hove.getcomposting.com or get in touch with cityclean.

Recycle your clothes, toys and more...



As well as the glass, paper, cans and plastic bottles collected in your recycling boxes or communal recycling bins, you can take clothes, shoes, toys, textiles, juice cartons and small electrical items to various recycling points across the city.

Go to www.brighton-hove.gov.uk/cityclean to find out where you can recycle your bits!

Tel: 01273 292929

 recyclingandrefuse
 @recyclingrefuse



Reducing waste
www.brighton-hove.gov.uk/oneplanetcity



**Brighton & Hove
City Council**