Richmondshire District Council

Discretionary Rate Relief for Mobile Infrastructure Policy

1.0 General Explanation

- 1.1 In the 2016 Autumn Statement the government announced £1 billion of new funding to boost the UK's digital infrastructure. This included £400 million in a new Digital Infrastructure Investment Fund to support emerging fibre broadband providers.
- 1.2 The Telecommunications Infrastructure Act 2018 has paved the way for fullfibre broadband and future 5g communications and by enabling 100% Mandatory business rates relief for operators who install new fibre on their network, the Act incentivises operators to invest in broadband network.
- 1.3 The 100% Mandatory Rate Relief will apply to all new 5G installations and to those installations that have been upgraded to 5G. In this instance the Valuation Office Agency will issue a certificate showing the proportion of the rateable value subject to the 100% Mandatory Rate Relief.
- 1.4 The 100% Discretionary Rate Relief will cover non 5G mobile phone masts but only in areas where there is no coverage by any other operator. Secondary legislation means that new communication providers will receive 100% Discretionary Rate relief on new fibre for 7 years backdated to 01 April 2017.
- 1.5 At the Local Government North Yorkshire and York meeting of the Chief executives held on Friday 5 October 2018 it was resolved:

1.6

- (a) That the proposal to grant a seven year holiday in National Non Domestic Rates for all new (non 5G) rural mobile infrastructure, to a maximum of £6,000 per mast per annum across York and North Yorkshire, be agreed in principle, subject to:-
- (i) the new infrastructure shall serve a rural area where there is currently no mobile phone service; and
- (ii) the infrastructure is occupied for a minimum of seven years.
- (b) That the Chair of the YNYERH Directors of Development Group forward to each of the seven District Councils in North Yorkshire and the City of York Council a map of that Council's area which shows where there is currently zero mobile phone coverage so that that further detail can be taken into account by that Council when it considers the proposal in respect of its area.

- 1.7 Telecommunication providers may also be eligible for Small Business Rate Relief that has to be deducted prior to any Discretionary Rate Relief being applied.
- 1.8 Discretionary Rate relief cannot be awarded to any account where the liability falls to a precepting authority i.e. North Yorkshire County Council/North Yorkshire Police Authority/North Yorkshire Fire & Rescue/Parish Councils.
- 1.9 The cost of any Discretionary Rate relief awarded falls as follows: 100% to the billing authority (RDC).

2.0 Applications for Relief

- 2.1 This relief will apply to new rating assessments that become effective on or after 01 April 2017. The relief will apply for the period 01 April 2017 to 31 March 2024. The Council will take a pro-active approach in attempting to identify any assessments that may qualify. The Council will look to simplify the application process wherever possible, but it will expect ratepayers to provide such information as is required by the Council to support their application.
- 2.2 The relief will be reviewed and awarded annually (01 April to 31 March) for the respective periods.
- 2.3 The amount of relief is calculated in accordance with the Rateable Value in the Current Rating List and may change if the Rateable Value changes. The amount of relief awarded will never exceed the rating liability.
- 2.4 The rules relating to State Aid apply where it is provided in accordance with the De Minimis Regulations (1407/2013). The De Minimis Regulations allow an undertaking to receive 200,000 euros of De Minimis aid in a 3-year period (current financial year and 2 previous years)

3.0 Awards

- 3.1 Provided the above criteria are met the Council will award a 100% rates reduction (up to a maximum of £6,000 per mast per annum) after any Mandatory Rate Relief has first been awarded.
- 3.2 It will be deemed that the relief would have been in place on 01 April 2017 so the relief will be awarded from then (01 April 2017) provided the entry appeared in the Rating List with an effective date of 01 April 2017 or later.

4.0 Appeals

- 4.1 As with any Discretionary Rate Relief application the ratepayer has a right of appeal against the non-award of this relief.
- 4.2 Any appeal should initially be made in writing (or by email) to the Revenue & Benefits Manager for a reconsideration.
- 4.3 A further appeal may then be made to the Council's Appeals Committee whose decision is final.

5.0 **Revision**

5.1 The Council reserves the right to revise the policy on an annual basis (subject to Corporate Board approval) should it be necessary to do so.

Brian Bottle

Revenue & Benefits Manager

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