

APPENDIX 1: Empty commercial property with a Rateable Value of £51,000 and above as at 17.03.2016

Reference	Address1	Address2	Address3	Postcode	Rateable Value	Empty from date	Comments
105612140060	93 ENGLISH STREET	CARLISLE		CA3 8LU	51500	04/10/2013	
103800820073	KINGMOOR PARK PROPERTIES	PART UNIT G(VACANT)	HARKER ESTATE	CA6 4RF	51500	OCC	Maximising empty relief
105602560460	UNIT 10 ENGLISH GATE PLAZA	BOTCHERGATE	CARLISLE	CA1 1RP	57500	11/03/2015	Maximising empty relief
105623340002	SHELL CARLISLE HARDWICK CIRCUS	LOWTHER STREET	CARLISLE	CA1 1JE	58500	05/12/2015	
105635160042	CENTRAL PLAZA HOTEL	VICTORIA VIADUCT	CARLISLE	CA3 8AL	59000	09/10/2004	
105614000022	8 GLOBE LANE	CARLISLE		CA3 8NX	59000	28/12/2015	Maximising empty relief
105612140040	65 ENGLISH STREET	CARLISLE		CA3 8JU	65000	11/02/2012	
105614560004	2 GRAPES LANE	CARLISLE		CA3 8NH	66000	15/09/2014	occ
105628160002	1-5 PORTLAND SQUARE	CARLISLE		CA1 1PY	67500	30/07/2015	
105623100065	81-85 LOWTHER STREET	CARLISLE		CA3 8EF	68500	OCC	Maximising empty relief
105628160041	15-19 PORTLAND SQUARE	CARLISLE		CA1 1PY	71000	20/04/2015	
105632080094	T GRAHAM & SONS LTD	SHADDONGATE	CARLISLE	CA2 5TS	72000	08/09/2014	
101802561008	VALLEY COURT, BARRAS LANE	DALSTON	CARLISLE	CA5 7NY	74000	30/01/2015	To be split
105620740008	MAGNET LTD	LANCASTER STREET	CARLISLE	CA1 1TF	74500	11/07/2014	Maximising empty relief
105635340005	HARPER & HEBSON LTD, VIADUCT ESTATE	ROAD, CARLISLE		CA2 5BN	76000	21/07/2015	Maximising empty relief
105614560040	3 GRAPES LANE	CARLISLE		CA3 8NH	80500	14/01/2016	Maximising empty relief
105607840005	KEY SAFETY SYSTEMS UK LTD	CONSTABLE STREET	CARLISLE	CA2 6AB	84000	21/12/2015	To be domestic
105612140012	21 ENGLISH STREET	CARLISLE		CA3 8JW	84500	30/12/2015	
105614560019	9 GRAPES LANE	CARLISLE		CA3 8NH	85000	31/01/2016	Maximising empty relief
105626020023	VACANT BPC, CAXTON ROAD	NEWTOWN INDUSTRIAL ESTATE	CARLISLE	CA2 7NR	94000	20/10/2010	On verge of TOR -demolished
105636780053	CLUB XS WEST WALLS	CARLISLE		CA3 8UB	102000	23/05/2008	
105636320001	DEFRA HADRIAN HOUSE	WAVELL DRIVE	ROSEHILL ESTATE	CA1 2TB	103000	27/11/2015	
105635340004	CONWAY (CARLISLE) LTD	VIADUCT ESTATE ROAD	CARLISLE	CA2 5BN	108000	21/07/2015	Maximising empty relief
105602560201	70 BOTCHERGATE	CARLISLE		CA1 1SW	120000	22/06/2015	Maximising empty relief
105614560026	10 GRAPES LANE	CARLISLE		CA3 8NH	127000	OCC	Maximising empty relief
105614561311	UNIT 2 GRAPES LANE	CARLISLE		CA3 8NH	132000	11/01/2016	Maximising empty relief
105625900040	5-7 NEW LANE	CARLISLE		CA3 8NX	148000	28/01/2016	Maximising empty relief
105605380204	RUFUS HOUSE	5 CASTLE STREET	CARLISLE	CA3 8TF	170000	OCC	Maximising empty relief
105605380049	41-51 CASTLE STREET	CARLISLE		CA3 8SR	185000	26/01/2016	Maximising empty relief
105637100940	CO-OP, WIGTON ROAD	CARLISLE		CA3 9DB	190000	20/02/2016	
105627480102	UNIT 1B KINGSTOWN RETAIL PARK	PARKHOUSE ROAD	CARLISLE	CA3 0JR	280000	11/12/2012	
105612140002	BRITISH HOME STORES	ENGLISH STREET	CARLISLE	CA3 8JW	535000	09/01/2016	

CARLISLE CITY COUNCIL

APPENDIX 2: POLICY STATEMENT ON DISCRETIONARY RATE RELIEF

1. The Policy

From the financial year commencing 1 April 2012 and each subsequent financial year it is the Policy of the Council of the City of Carlisle to award 100% rate relief to all eligible local charities and non-profit making enterprises, such eligibility being specified in section 2 of this Policy. The Policy updated in 1 August 2016 to include eligible large empty commercial premises 1st April 2012 scheme.

2. Eligibility – Charity/Community

For an organisation to apply to be considered for discretionary business rate relief the following conditions must be met:

1. The ratepayer is a charity or trustees for a charity and the property is wholly or mainly used for charitable purposes
2. All or part of the property is occupied by not for profit making enterprises concerned with education, social welfare, science, literature, religion or the fine arts or recreation.
3. The organisation is a Community Amateur Sports Club (or similar) or Community Interest Company.
4. The property portfolio held by the organisation is below £18,000 rateable value and eligible organisations have their Head Office or Registered Office in Carlisle and District, as evidenced by records published on the Charities Commission or Companies House website. Where there is no information on the website the billing address will be deemed to be their Head Office or Regional Office.
5. Organisations with a Rateable Value above £18,000 will be restricted to 80% mandatory or discretionary relief as set out in the original policy.

3. Rationale

The policy is designed to target financial resources at those small, local organisations that provide opportunities for people living in Carlisle and District's communities in a transparent and consistent manner.

The £18,000 rateable value limit is the ceiling applied by central government for small Business rate relief and as such acts as an appropriate delineation point.

While registered charities are entitled to 80% mandatory relief this policy gives charities and not for profit enterprises which meet the eligibility criteria, top up to 100% relief.

4. Eligibility - Large eligible empty properties under Section 69(5) of the Localism Act 2011.

For an organisation to apply to be considered for 100% discretionary business rate relief for two years, the following conditions must be met:

- a) Propose to occupy a difficult to let large commercial property rateable value £51,000 or over (new Government criteria for large commercial properties). List of difficult to let properties will be available for inspection
- b) Commit to occupying for the long term i.e. more than 5 years minimum
- c) Satisfy the Council's Executive that in granting 100% discretionary rate relief that it is in the interests of Carlisle Council Tax Payers, factors to be considered include number of new local jobs likely to be created, other benefits to the District of locating in Carlisle.

5. General

The Council reserves the right to seek additional information as necessary. All organisations subject to National Non-Domestic Rate Charges have a statutory right of Appeal to the billing authority (Carlisle City Council).