

The Winchester Business Improvement District Levy Rules

The following rules must be read in conjunction with the Business Improvement Districts (England) Regulations 2004 and Part 4 of the Local Government Act 2003. Where the rules conflict with the Regulations the Regulations prevail.

1. Hereditaments Subject to the BID Levy:

1.1 A Non-Domestic Rate Payer will be subject to an annual BID Levy in respect of a hereditament if, on the 1st December of the year prior to the collection of the levy, the hereditament is in:

1.1.1 the defined Winchester City Centre BID area; and

1.1.2 the current Rating List for the Winchester Billing Authority; and

1.1.3 the Rateable Value ("RV") is greater than £1000.

2. The BID Levy:

2.1 The annual BID Levy will be calculated as $RV \times BID \text{ Multiplier}$ where:

2.1.1 the RV is the current RV of the hereditament on 1st December of the year prior to the collection of the levy

2.1.2 the BID Multiplier is either:

2.1.2.1 Nil where the hereditament is occupied by a Charity and is in receipt of Mandatory Rate relief (as prescribed by section 43 and 45 of the Local Government Finance Act 1988 (LGFA 88)) except where the property is used as a Charity Shop (see paragraph 2.1.2.2 below); or

2.1.2.2 1% of the RV where the hereditament is occupied as a Charity shop (as defined under section 64(10) of the LGFA 88) and is in receipt of Mandatory Rate Relief (as prescribed by section 43 and 45 of the LGFA 88); or

2.1.2.3 1.25% of the RV on Managed Shopping Centres. These are defined as hereditaments included in the existing Brooks Centre and Kings Walk only. Any new developments will be charged in line with the BID multiplier stipulated at paragraph 2.1.2.4; or

2.1.2.4 1.5% of the RV on all other hereditaments except those listed above

2.2 A 3% increase in the BID Multiplier will apply in Year's 2 to 5, based on the 1st year's BID multiplier. The increase will be calculated to two decimal places as follows

2.2.1

	BID Multipliers		
Year	Charity Shops	Managed Shopping Centres	All Other
2008/2009	1.00%	1.25%	1.5%
2009/2010	1.03%	1.29%	1.55%
2010/2011	1.06%	1.33%	1.59%
2011/2012	1.09%	1.37%	1.64%
2012/2013	1.13%	1.41%	1.69%

2.3 The calculation of the BID Levy can not be altered during the BID Term without an alteration ballot.

3. Persons / Organisations Liable for the BID Levy

3.1 Liability for the BID Levy will be the responsibility of the Rate Payer of the hereditament on 1st December of the year prior to the collection of the levy.

3.2 If a hereditament is empty, the liability for the BID Levy will fall on the owner as at 1st December of the year prior to the collection of the levy. For this purpose the owner is the person entitled to possession under section 65(1) of the LGFA 88.

3.3. The BID Levy will be payable in advance upon service of a Demand Notice.

4. BID Levy Allowances:

4.1. The levy will be payable on all unoccupied property regardless of whether it is in receipt of an exemption or relief from Non-Domestic Rates in accordance with paragraph 2.1

4.2 'Unoccupied' in relation to hereditaments shall have the same meaning as section 45 LGFA 88.

4.4. There will be no allowances applicable to the BID Levy regardless of those allowances awarded against a Rate Payers Non-Domestic Rates e.g. reliefs such as Discretionary, Hardship, Section 44a (Partly Occupied), Small Business Rate, Charitable, Community Amateur Sports Club Association (CASC), Rural or Transition.

5. Collection of the BID Levy:

- 5.1 The BID Levy is payable in one instalment. This instalment date will be specified on the Demand Notice. The notice will be served as soon as practicable after the Council becomes aware of a BID Levy liability. The Council may serve a Demand Notice before the commencement date of the BID in accordance with paragraph 5(2) of Schedule 4 of the Business Improvement Districts (England) Regulations 2004.
- 5.2 The levy is an annual sum and will not be apportioned during the year when a ratepayer vacates or occupies a property.
- 5.3 If a new property comes in to the Rating List mid-year no charge will apply until the following year's levy becomes due
- 5.4 If a property undergoes a split or merger in the Rating List mid-year the levy will not be amended to reflect the change until the following year.
- 5.5 If a property's Rateable Value is decreased/increased mid-year the levy will not be amended to reflect the change until the following year.
- 5.6 If any of the changes referred to in paragraph 5.2, 5.3 and 5.4 occur and the effective date of the change is prior to 1st December then it will not take effect until the 1st of December following the receipt of the Valuation Office's Schedule of Alterations for those hereditaments. For example: On 1st December 2007 a hereditament has an RV of £15,000. The levy for 2008/09 will be based 1.5% of the £15,000. However, the VOA issues a Schedule of Alteration on the 1st June 2008 amending the RV to £10,000 but with effect from 1st April 2005. The levy for 2008/09 will not be altered, but the levy for 2009/10 will be based on the revised RV of £10,000.