



Business Rates Section  
Revenues and Benefits Service  
Burnley Borough Council  
Parker Lane  
Burnley  
BB11 2 DS

Tel: 01282 425011  
Fax: 01282 477218

**APPLICATION FOR RELIEF FOR PARTLY OCCUPIED PROPERTIES -  
SECTION 44 (A) OF THE LOCAL GOVERNMENT FINANCE ACT 1988**

**NOTES**

Partly occupied rate relief can be applied for when part of a property is unoccupied for a short period only. It is intended to apply to those properties where there are practical difficulties in either occupying the premises or vacating the premises. The award of Section 44A is a discretionary power conferred on the Billing Authority based on legislation and guidelines provided by the Government.

The Council will determine whether or not your premises are partly occupied and whether they will be unoccupied for a short period only. If Burnley Council believes that these conditions have not been met, your application will be refused.

Once your application has been received and verified, Burnley Council will request the Valuation Office Agency to provide the Council with a certificate that will show the split between the empty and occupied rateable value of your property. When this certificate is received, the relief will be applied to your account and a revised bill will be issued.

The relief commences on the day that the premises became partly occupied and ends on the first day of the following:

- ü The occupation of any of the unoccupied part of the property
- ü The complete occupation of the property
- ü The ending of the financial year (31<sup>st</sup> March). You will need to re-apply if you are awarded relief and the period in question crosses over two financial years.

From the 1<sup>st</sup> April 2008 following reforms to empty property relief, the empty part of the property will receive a complete exemption from rates for a maximum period of 3 months (or if it is an industrial property, for a maximum period of 6 months). Once the appropriate period of exemption has expired, the occupied business rate will apply to the whole property. However, if the property qualifies for the zero rate or for an exemption from rates when empty, the apportionment will continue to have effect and the owner will not be liable for rates on the empty part.

**APPLYING FOR SECTION 44A RELIEF**

Please complete the application form on the next page, ensuring that you supply all the information requested.

**In addition, you need to supply a detailed plan of your property clearly showing:**

- ü Which part of the property is currently occupied
- ü Which part of the property is currently unoccupied

To verify your application, a Revenues and Benefits Property Inspector will need to visit the property. Please ensure that you supply contact details so that access to the property can be arranged. Failure to do this may result in a delay in processing your application.

**If you have any queries please contact the Business Rates Section**



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<b>YOUR DETAILS</b>	
The Name Shown on your Rates Bill	
Your Business Rates Account Number	93.....
The Property Reference Number	

<b>PROPERTY DETAILS</b>	
What is the address of the property that you are requesting relief for?	
Please supply the exact date that the unoccupied part of the property became empty	
What date do you expect the property to be fully occupied?	

<b>APPLICATION</b>	
Application Completed By (Please print your name)	
Signed	
Telephone Number	E-Mail Address