

Nicola Hesketh  
Project and Information Co Ordinator

**Our Ref: FOI4322/NH/02**  
**Please ask for: Nicola Hesketh**  
**Direct dial: 01827 709 587**  
**E-mail: FOImailbox@tamworth.gov.uk**

[Name Redacted]  
Altus Group  
The Royals  
Altrincham Road  
Manchester  
M22 4BJ

6<sup>th</sup> February 2017

Dear [Name Redacted]

### **Freedom of Information – Request for Information**

With regards to your recent enquiry for information held by the Authority under the provisions of the Freedom of Information Act. Please find the information you requested below with reference in the box to your original enquiry for clarity where multiple answers are required.

#### **Details of Your Request**

*REQUEST FOR INFORMATION UNDER THE FREEDOM OF INFORMATION ACT 2000.*

*In accordance with the provisions specified within the above Act I hereby request the following information or an update of the information since the last request. All information requested relates to Business Rates.*

*Required Information;- completion notices issued for the purposes of Business Rates (NNDR) since 4th November 2016*

- A copy of the notice in its original format – ie, copy of signed document.*
- Please redact all personal information*

*Please provide the information in an electronic format.*

**The response to your request as follows:**

**Please see attached redacted PDF (Information considered personal under the Data Protection Act has been redacted)**

#### **IMPORTANT NOTICE ABOUT USE OF INFORMATION PROVIDED UNDER THE FREEDOM OF INFORMATION ACT (FoIA)**

Most of the information that we provide in response to Freedom of Information Act 2000 requests will be subject to copyright protection. In most cases the copyright will be owned by Tamworth Borough Council. The copyright in other information may be owned by another person or organisation, as indicated on the information itself.

You are free to use any information supplied for your own non-commercial research or private study purposes. The information may also be used for any other purpose allowed by a limitation or exception in copyright law, such as news reporting.

However, any other type of re-use, for example by publishing the information in analogue or digital form, including on the internet, will require the permission of the copyright owner. For information where the copyright is owned by Tamworth Borough Council details of the conditions on re-use can be provided on application to the contact below.

For information where the copyright is owned by another person or organisation you must apply to the copyright owner to obtain their permission.

This council also believes in transparency of information, this includes requests made under the Freedom of Information Act and the Environmental Information Regulations and we reserve the right to publish these requests in our Disclosure Log along with the response, the requestors name and/or company where the information is requested on a regular basis. Care shall be taken not to publish your email address or physical address where it is considered personal information as defined under the Data Protection Act 1998.

Project and Information Coordinator,  
Tamworth Borough Council,  
Marmion House,  
Lichfield Street,  
Tamworth,  
B79 7BZ

Details of Tamworth Borough Council's internal review and complaints procedure are attached, in accordance with the provisions of the Act.

Yours Sincerely

Nicola Hesketh  
Project and Information Coordinator



My Ref: Mrs L Dearne/465  
Your Ref: [REDACTED]  
Please ask for: Revenues Team on 01827 709530

18th November 2016

CU 2

Dear Sirs,

**NON-DOMESTIC RATES COMPLETION NOTICE**

Re: Aldi Stores Ltd Glascoate Road  
Tamworth Staffs B77 2BS

This notice is served under Section 45 and Schedule 4A of the Local Government Finance Act 1988, as amended by the Local Government Housing Act 1989.

All Non-Domestic property, other than those exceptions listed overleaf, with a rateable value in excess of £2,600 shall be subject to unoccupied Property Rates.

Tamworth Borough Council is of the opinion that the erection/alteration of the above building is complete or can be reasonably be expected to be completed within three months and therefore will become relevant building for the purpose of Non-Domestic Rates from : 28/11/16

If you are not in agreement with this completion date, please immediately write to the Revenues Team stating the date which you consider should be applied and why.

Please address your correspondence to:  
**The Revenues Team, Tamworth Borough Council, Marmion House,  
Lichfield Street, Tamworth, Staffs, B79 7BZ**

However, you may still appeal directly to the Valuation Tribunal Service but must do so within 28 days of the Completion Notice. The address of the tribunal is as follows:-  
**VTS Doncaster, Hepworth House, 2 Trafford Court, Doncaster, Yorkshire, DN1 1PN**

Yours sincerely

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Mrs L Dearne  
Senior Billing & Collection Assistant

Please note that any information provided may be stored electronically.



## Appeals

1. A person on whom a completion notice is served may appeal to the Valuation Tribunal against the notice on the grounds that the building to which the notice relates cannot reasonably be expected to be complete by the date stated in the notice. Any appeal must be made in writing within 28 days of this notice to:-  
VTS Doncaster  
Hepworth House  
2 Trafford Court  
Doncaster  
Yorkshire  
DN1 1PN
2. Where a person appeals against a completion notice and the appeal is not withdrawn or dismissed, the completion day shall be such a day as the tribunal shall determine.
3. Where the completion notice is not withdrawn and no appeal under paragraph 1 above is brought against the notice or any appeal under that paragraph is dismissed or withdrawn, the day stated in the notice shall be the completion day in relation to the building.

## Note

The effect of this notice is that the completion date used will be the date from which the property first becomes registered for Non-Domestic Rates purposes.

New buildings will be exempt from rates for up to three months after the completion date (six months in relation to qualifying industrial hereditament), so long as they remain unoccupied. Below are classes of buildings exempt from Unoccupied Property Rates.

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## **Class of Properties**

1. Which is a qualifying industrial hereditament that has been unoccupied for a continuous period not exceeding six months;
2. Whose owner is prohibited by law from occupying it or allowing it to be occupied; which is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the hereditament or to acquiring it;
3. Which is the subject of a building preservation notice within the meaning of the Planning (Listed Buildings and Conservation Areas) Act 1990 or is included in a list compiled under section 1 of that Act;
4. Which is included in the Schedule of monuments compiled under section 1 of the Ancient Monuments and Archaeological Areas Act 1979;
5. Whose rateable value is less than £2,600;
6. Whose owner is entitled to possession only in his capacity as the personal representative of a deceased person;
7. Where, in respect of the owner's estate, there subsists a bankruptcy order within the meaning of section 381(2) of the Insolvency Act 1986;
8. Whose owner is entitled to possession of the hereditament in his capacity as trustee under a deed of arrangement to which the Deeds of Arrangement Act 1914 applies;
9. Whose owner is a company which is subject to a winding-up order made under the Insolvency Act 1986 or which is being wound up voluntarily under that Act;
10. Whose owner is a company in administration within the meaning of paragraph 1 of Schedule B1 to the Insolvency Act 1986 or is subject to an administration order made under the former administration provisions within the meaning of article 3 of the Enterprise Act 2002 (Commencement No. 4 and Transitional Provisions and Savings) Order 2003;
11. Whose owner is entitled to possession of the hereditament in his capacity as liquidator by virtue of an order made under section 112 or section 145 of the Insolvency Act 1986.

If you require any further information, please contact The Revenues Team on 01827 709530

## **What is a Completion Notice?**

Where the Authority considers that a property is complete or that the work remaining to be done on a new building can reasonably be expected to be completed within three months, a completion notice will be served on the owner of the property as soon as is reasonably practicable. For the purpose of completion notices the 'owner' is defined as 'the person entitled to possession'.

The completion notice is a document that specifies the completion day which is the day on which it becomes a relevant building (Non-Domestic Rates). It is then entered into the appropriate list with effect from that date.

This avoids any of the uncertainties that may arise if the date of completion were fixed retrospectively, such as who was liable and for how long.

## **Non-Domestic Rates**

New Non-Domestic properties, whether newly constructed or created by conversion, which are unoccupied are exempt from Non-Domestic Rates for either three months or six months depending on the type of property. Following the expiry of the exemption, full rates are payable.

If the property is occupied before the three or six month period has passed, the exemption ceases from the date of occupation. The effective date of the commencement of the exempt period is the date when it is deemed to be complete as determined by the completion notice issued by the Council, in accordance with Section 46a of and Schedule 4a of the Local Government Finance Act 1988.

## **What criteria does Tamworth Borough Council take into consideration when deciding a completion date?**

A property will be considered to be substantially complete when it meets the following criteria:

- The basic structure is complete, for example all external walls and roof in place.
- Internal walls are built (although not necessarily plastered).
- Floors laid (although the screed or top coat of concrete need not have been laid).

A notice may be served specifying a completion date of up to three months from the date of service for the remaining works to be substantially completed.

Many properties may have reached an advanced level of completion e.g. ceilings are in place, walls plastered and 2nd fixing complete. In these circumstances the amount of time allowed in the notice for full completion of the property may be quite short. In order to be considered substantially complete and ready for rating, the following work does not need to have been carried out.

- Internal decoration of the property.
- Final fitting of sanitary ware and kitchen units.
- Final fitting of electrical plug points and switches.
- Final connection of water, gas and electricity.

The criteria for determining completion for Non-Domestic Rates are substantially different to that for determining completion for Building Control therefore whether building control certificates have been issued or not is not directly relevant.

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My Ref: Mrs L Dearne/465  
Your Ref: [REDACTED]  
Please ask for: Revenues Team on 01827 709530

17th November 2016

Dear Sirs,

**NON-DOMESTIC RATES COMPLETION NOTICE**

Re: Unit 1 Ventura Shopping Centre Ventura Park Road  
Bonehill Tamworth Staffs B78 3HB

This notice is served under Section 45 and Schedule 4A of the Local Government Finance Act 1988, as amended by the Local Government Housing Act 1989.

All Non-Domestic property, other than those exceptions listed overleaf, with a rateable value in excess of £2,600 shall be subject to unoccupied Property Rates.

Tamworth Borough Council is of the opinion that the erection/alteration of the above building is complete or can be reasonably be expected to be completed within three months and therefore will become relevant building for the purpose of Non-Domestic Rates from : 01/12/2016

If you are not in agreement with this completion date, please immediately write to the Revenues Team stating the date which you consider should be applied and why.

Please address your correspondence to:  
**The Revenues Team, Tamworth Borough Council, Marmion House,  
Lichfield Street, Tamworth, Staffs, B79 7BZ**

However, you may still appeal directly to the Valuation Tribunal Service but must do so within 28 days of the Completion Notice. The address of the tribunal is as follows:-  
**VTS Doncaster, Hepworth House, 2 Trafford Court, Doncaster, Yorkshire, DN1 1PN**

Yours sincerely

Mrs L Dearne

Marmion House,  
Lichfield Street,  
Tamworth,  
Staffs B79 7BZ.

Enquiries: 01827 709709  
Facsimile: 01827 709271



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Marmion House,  
Lichfield Street,  
Tamworth,  
Staffs B79 7BZ.

Enquiries: 01827 709709  
Facsimile: 01827 709271





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[www.tamworth.gov.uk](http://www.tamworth.gov.uk)



