



**REPORT of
DIRECTOR OF FINANCE**

**to
STRATEGY AND RESOURCES COMMITTEE
20 NOVEMBER 2025**

RURAL SETTLEMENT LIST 2026 / 27

1. PURPOSE OF THE REPORT

- 1.1 To propose a Rural Settlement List for the financial year 2026 / 27, to determine and award Rural Rate Relief to eligible businesses.

2. RECOMMENDATION

That the Rural Settlement list attached as **APPENDIX A**, be approved.

3. SUMMARY OF KEY ISSUES

- 3.1 Section 42 of the Local Government Act 1988, as amended, places an obligation on local authorities to publish a Rural Settlement List each financial year for the purpose of determining the eligibility for Mandatory Rural Rate Relief for businesses in the District.
- 3.2 Rural rate relief can be claimed by eligible businesses (e.g. where it is the only post office or pub in a rural settlement), provided the population of the rural settlement is below 3,000 residents.
- 3.3 It is necessary to review and refresh this policy annually.
- 3.4 No changes are proposed to the list approved for 2025 / 26.

4. CONCLUSION

- 4.1 Members are asked to approve the Rural Settlement List for 2026 / 27 set out in **APPENDIX A**.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Delivering good quality services

- 5.1.1 A rural Settlement List enables the award of mandatory business rate relief to rural businesses.

6. IMPLICATIONS

- (i) **Impact on Customers** – The granting of Rural Rate Relief to eligible businesses within the Rural Settlements enhances the work of the Council and ties in with Corporate objectives.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk (including Fraud implications)** – ??
- (iv) **Impact on Resources (financial)** – Without a rural settlement list the cost of any rural relief could fall on the Council.
- (v) **Impact on Resources (human)** – None.
- (vi) **Impact on Devolution / Local Government Reorganisation** – None.

Background Papers: None.

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