REPORT of
DIRECTOR OF FINANCE

to
STRATEGY AND RESOURCES COMMITTEE
26 NOVEMBER 2026

RURAL SETTLEMENT LIST 2027/28

1. PURPOSE OF THE REPORT

1.1 To propose a Rural Settlement List for the financial year 2027/28 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. Once in place, the list must be reviewed, updated if necessary and republished each year. To amend such a list, S42B of the above Act confirms the Council must, for a period of three months before the start of the chargeable financial year, make available for inspection a draft of the list. This report sets out that list at **APPENDIX A**.

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 In 2025/26, approval of this list by the council enabled officers to ensure that five businesses were able to access £12,000 in rural rate reliefs.

3.4 The Committee may recall that it is sometimes raised by Councillors whether Mayland and Maylandsea should be included. They are included but are combined (Minute No. 356 of the meeting of 20 November 2025). The list of rural settlements does not directly map to other, similar, listings of community areas in the district. The listings included are based on the statutory guidance and the objective of maximising the benefit to local businesses within that guidance.

3.5 It is necessary to review and refresh this policy annually.

3.6 No changes are proposed to the list approved for 2027-28

4. CONCLUSION

4.1 Members are asked to approve the Rural Settlement List for 2027 / 28 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)** – None

(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:
(Public Pack)Minutes Document for Strategy and Resources Committee, 20/11/2025 19:30

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