

Rate Relief claim form

Revenues and Benefits
PO Box 866
Taunton
TA1 9GS

Tel: 0300 304 8000
Monday-Friday 8am to 6pm

Information and guidance notes

Information on the different ways you may be able to reduce your Business Rates bill is shown on pages 2, 3 and 4.

How to fill in this form

Please return the claim form in full. Do not remove any pages.

After completing Part 1 you must complete other parts of the form to claim the relief you need.

You can apply for more than one type of one relief.

Fill in the form using black ink. If you make a mistake, cross it out and put the right answer next to it.

Do not use correction fluid or tape. Answer **Yes** or **No** questions by putting a tick ✓ in the relevant box. If you are picking an answer from a list, tick ✓ the box that applies to you.

If you find the form difficult to fill in, please contact us.

Everyone must complete Part 1 of this form.

You can claim more than one type of Rate Relief. You will need to complete:

- **Part 2** - for Small Business Rate Relief
- **Part 3** - for Rural Rate Relief
- **Part 4** - for Sports Club Rate Relief
- **Part 5** - for Charity Rate Relief
- **Part 6** - for Non-Profit Making Organisations Rate Relief
- **Part 7** - for Hardship Relief
- **Part 8** - for Local Business Rate Discount
- **Part 9** - for Local Newspapers

If we need supporting documents we will tell you in each section.

If there is not enough space to tell us about your circumstances, give us details on a separate sheet of paper and send it with the form.

We can arrange a **private appointment** with you to help you with your claim. Contact us if you would like to arrange an appointment.

Please return your completed form to: Somerset West and Taunton Council, PO Box 866, Taunton, TA1 9GS

Small Business Rate Relief

If a business is **not** entitled to another Mandatory Relief, the business may get Small Business Rate Relief. From 1 April 2017, eligible businesses with a rateable value of up to £12,000 are entitled to 100% relief. If the rateable value is between £12,001 and £15,000, the business will be entitled to relief on a sliding scale between 100% and 0%.

Small Business Rate Relief is available at 100% for ratepayers who occupy single properties with a rateable value of up to £12,000. If eligible ratepayers have a property with a rateable value from £12,001 to £15,000, relief is available on a sliding scale from 100% to 0%, where every £30 rateable value equates to 1%. For example, if a property has a rateable value of £14,250, we could award relief of 25%, while we could discount business rates for a property with a rateable value of £12,750 by 75%.



Small Business Rate Relief is only available to:

- Rate payers with only one business property with a rateable value of less than £15,000; or
- Ratepayers occupying a main property with a rateable value of less than £15,000, but also occupying other properties each with rateable values under £2,900, and the total rateable value of them does not exceed £19,999. We can only award relief on the property with the highest rateable value.

Rural Rate Relief

You could get Mandatory Rural Rate Relief of 100% off your Business Rates if your business is in a rural area with a population below 3,000. The property has to be occupied and you can only get relief if your business is in an area where it is the **only**:

- village shop, general store, specialist food shop or Post Office with a rateable value of up to £8,500
- public house or petrol station with a rateable value of up to £12,500

If a rural business does not receive Mandatory Rural Rate Relief, we can still consider Discretionary Rural Rate Relief if the premises have a rateable value of less than £16,500. We will treat each business on its merits looking at the contribution and importance of the business. We will consider the service the organisation provides to the community and if the business meets with the Council's Vision in "**Working with our communities to keep Somerset West and Taunton a great place in which to live, work, learn and enjoy**".

We will decide Discretionary Rural Rate Relief on a case by case basis by considering the following:

- Any award of Discretionary Rural Rate Relief must be in the best interests of local residents and taxpayers;
- If the business supplies goods or services essential to the day-to-day needs of the local community, e.g. food, fuel, or provision of social or welfare facilities;
- The effect on the local community if the business was to close, for example significant travel for alternative supply or are there other businesses locally;
- If the business employs a significant number of employees from the local community and the alternative employment prospects;
- The percentage of the local community using the facilities and any extra services the organisation provides;
- The organisation's financial position and the extent the organisation supports other local businesses.



In general, we will award 100% Discretionary Rural Rate Relief to sole Post Offices with a rateable value between £8,500 to £16,500 as they provide a valuable service and are a focal point for the community. For sole remaining village or general stores, public houses and filling stations with a rateable value between £12,500 to £16,500, we will usually award 80% Discretionary Rural Rate Relief. However, when considering food stores, we will look at the number of similar businesses in the settlement when deciding on any award.

Sports Clubs and Registered Community Amateur Sports Clubs (CASCs)

We will award 80% Mandatory Relief from Business Rates to Community Amateur Sports Clubs (CASCs) eligible to be a registered club for the purposes of Schedule 18 to the Finance Act 2002.

We will grant up to 20% top-up Discretionary Rate Relief to sports clubs that are either registered as a CASC or where we consider them to be a charity. For Discretionary Rate Relief a sports club is one meeting the following condition:

- A facility wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for personal or private profit.

Any award of Discretionary Rate Relief must be in the best interests of local residents and taxpayers. We will consider applications from CASCs and sports clubs on their own merits and will assess relief using a scoring matrix. If a CASC fails to achieve a sufficient score against this matrix, we will only award Mandatory Relief.

Charities

Registered charities can claim 80% Mandatory Relief from Business Rates if they meet the following conditions:

- A registered charity or trustees for a registered charity must occupy the business property
- The business property must be wholly or mainly used for charitable purposes.

Some organisations are exempt from registration but we will treat them as established for charitable purposes. These organisations are:

- The Church Commissioners (or any institution administered by them);
- Units of the Boy Scouts or Girl Guides;
- Any registered society within the meaning of the Friendly Societies Act 1896-1974;
- Voluntary schools within the meaning of the Education Act 1944-1980.

Charity shops are entitled to 80% relief if they use premises:

- Wholly or mainly for the sale of goods donated to the charity; and,
- Where the net proceeds from the sale of goods are applied to the purpose of the charity.

Our interpretation of "mainly" will be on the basis of "more than half". To satisfy "mainly", this will be if the net sales income from donated goods exceeds sales income from bought in goods.

We can grant up to 20% extra "top up" relief from business rates at our discretion. We will award Discretionary Relief for charities on the basis of a tapering system, graded against that organisation's contribution to Council's Vision in "**Working with our communities to keep Somerset West and Taunton a great place in which to live, work, learn and enjoy**".

We will consider top up relief for organisations that demonstrate:

- Clear evidence of need, of wide community reach, and a material contribution to Somerset West and Taunton's vision - Discretionary Relief of 10% to 20%
- Limited evidence of need, of community reach, and some material contribution to Somerset West and Taunton's vision - Discretionary Relief of 0% to 10%

We will **not** give Discretionary Relief to:

- Public (fee paying) schools; or
- Charitable bodies where there is no evidence of need, very restricted community reach, and no material contribution to the Council's Vision.



Not-for-Profit Organisations and Social Enterprises

We can award up to 100% Discretionary Rate Relief to an organisation or institution that is not established or conducted for personal or private profit and whose objectives are designed to deliver local community benefit and are either:

- Charitable, philanthropic, religious, educational or concerned with social welfare, science, literature or the fine arts
- An organisation we consider to be a Community Interest Company (CIC) or Social Enterprise

A Community Interest Company (CIC) is a type of company, designed primarily for social enterprises that want to use their profits and assets for the public good. CIC's are particularly attractive to those wishing to enjoy the benefits of limited company status and want to make it clear they are established for the benefit of the community, but are not able, or do not wish to become charities. We decide applications for Discretionary Rate Relief for not for-profit organisations and CICs on a case by case basis, considering the organisation's contribution and benefit to the local community and the contribution to Council's Vision to keep Somerset West and Taunton a great place in which to live, work, learn and enjoy. Any Discretionary Relief awarded must be in the best interests of the local residents and taxpayers.

Hardship Relief

We have discretion to give hardship relief but as it is subsidised by local Council Tax payers, **we will only consider an award in the most exceptional of cases.** The purpose of Hardship Relief is to provide short term help to businesses suffering exceptional hardship through circumstances beyond their control and outside of the normal risks associated with running a business of that type. **It is not a financial prop for a failing business.**

Applicants must be able to demonstrate they have investigated all other avenues of financial assistance before claiming for Hardship Relief. We will consider an award of Hardship Relief only where it is in the best interests of local residents and taxpayers.

We will need to see the accounts for the last two years as well as projections of the current year's trading.

Any award will be on the basis of a tapering system and in consideration of the number of employees affected and the threat to the viability of the business should an award not be made.



Local Business Rate Discount

We have the discretion to grant a Local Business Rate Discount for a fixed period to any ratepayer who does not meet the criteria for any other form of rate relief. We will consider applications on the individual merits of the case. The ratepayer must:



- Provide facilities to certain priority groups such as elderly, disabled, minority or disadvantaged groups; or
- Provide significant employment or employment opportunities to residents of Somerset West and Taunton

The business must also provide residents with such services, opportunities or facilities that cannot be obtained locally, or are not provided by another organisation. The ratepayer must show the organisation will comply with all legislative requirements and operate in an ethical, sustainable and environmentally friendly manner.

While organisations may meet all the criteria, Somerset West and Taunton does not commit to any award of Local Business Rate Discount if it does not consider it to be reasonable to do so and in the best interest of local taxpayers. Any award we make will have due regard to the financial status of the applicant and the impact on, and best interests of our Council Tax payers.

We will not award relief to organisations where a bar is the main activity. Any relief awarded will range from 0% to 100% of the ratepayer's liability.

Rate Relief for Local Newspapers

We can discount business rate bills by up to £1,500 in 2017/18 and 2017/18 for office space occupied by local newspapers. There is a maximum of one discount for each local newspaper title and premises. The discount is likely to be subject to European State Aid de minimis rules. This bars a company from receiving more than €200,000 in State Aid across a rolling three year period.

Rate Relief claim form

Part 1. About your business and your declaration

Name of ratepayer

Name of organisation

Address of business to which this claim relates

Daytime telephone number

E-mail address

State the purpose or objective of the organisation

Business rates discounts are a form of state aid and we must know if the organisation has received or is receiving state aid. You must therefore complete the State Aid De Minimis Declaration below.

I confirm the organisation named above **has not received De Minimis aid** Yes No
in the last 3 financial years (this being the current financial year and the last two financial years)

If **No** to the previous question, I confirm the organisation named above **has received the following De Minimis aid** in the last 3 financial years (this being the current financial year and the last two financial years)

Organisation providing the assistance/aid	Value of assistance	Date of assistance	Nature of assistance

I am authorised to sign on behalf of the organisation named above. I understand the requirements of De Minimis (EC Regulations 1998/2006).

The organisation named above is not a business "in difficulty" as defined at 2.1 of the Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02) at the date of this declaration.

By signing below, I confirm I represent the organisation stated and the information set out above is accurate for the purposes of the De Minimis exemption.

Read this declaration carefully before you sign and date it. It is an offence to give false information.

- **I declare** the information I have given on this form is correct and complete.
- **I understand** if I give information that is wrong or incomplete, you may take action against me.
- **I agree** to tell the Council within 21 days of any change in my circumstances that may affect my entitlement to rate relief.

The ratepayer or a person authorised to sign for the ratepayer must sign this form.

Signature of ratepayer

Date

Full name of ratepayer

Your position

Part 2. Small Business Rate Relief

We award small business relief on a sliding scale. If your business qualifies, and has a rateable value of less than £12,000, you can get a 100% reduction off your bill. If the rateable value is between £12,001 and £15,000, your reduction decreases by roughly 1% for each £30 above £12,000. We work out small business rates relief on a daily basis. Your rateable value is shown on your bill. To qualify:

- Your main occupied property must have a rateable value (RV) below £15,000 or
- Additional occupied properties must have a RV below £2,900 and the total RV of all these added together is less than £20,000

If you qualify, we will only apply the reduction against the business rates for of your main property.

You will not get small business rates relief if you already get mandatory charity, or mandatory rural rate relief. This is because you cannot receive more than one type of relief.

Do you want to claim Small Business Rate Relief?

No

Go to Part 3

Yes

If **Yes**, which financial year or years do you want to apply for Small Business Rates Relief?

Do you occupy any other business premises?

Yes

No

If **Yes**, please tell us the addresses of the other business premises

Part 3. Rural Rate Relief

Do you want to claim Rural Rate Relief?

No

Go to Part 4

Yes

If **Yes**, please tell us the rural settlement the property is in

Is your business the only such business in the rural settlement?

Yes

No

Is the property used wholly or mainly as a general store?

Yes

No

Is the property used wholly or mainly as a post office?

Yes

No

Is the property used as a combined post office/general store only?

Yes

No

Is the property used as a public house?

Yes

No

Is the property used as a petrol filling station?

Yes

No

Is the property used wholly or mainly as a food shop?

Yes

No

If you sell food for human consumption or general household goods please write in the space provided which categories of goods you sell. Any other goods, including confectionary or fast-food, should be listed separately. Please indicate the proportion of your sales or floor space

Food for human consumption

Yes

No

%

of sales or floor space

General household goods

Yes

No

%

of sales or floor space

Other goods

Yes

No

%

of sales or floor space

If you sell **other goods**, please give details of the types of other goods sold

If the property is a combined post office/general store please tell us the proportion of your business that is a post office or general store

 %

Part 3. Rural Rate Relief (continued)

Is the property used for any purposes other than a general store, post office, public house, petrol filling station or food shop?

Yes

No

If **Yes**, please give details of all other purposes for which the property is used

We can grant **Discretionary Rural Rate Relief** for any business with a rateable value of less than 16,500 in qualifying rural settlements.

Do you want to claim Discretionary Rural Rate Relief?

No

Yes

Go to Part 4

If Yes, how does your business benefit the local community and why do you consider your business is important to the maintenance of village life?

Use a separate sheet if required

Is there any other information you feel we should take into account when deciding on your claim?

Use a separate sheet if required

Documents needed to support a claim for Discretionary Rural Rate Relief

To support your claim, you must send us:

1. A letter supporting your claim from the Councillor responsible for the ward in which the organisation is located.
2. Copies of the organisation's Annual Accounts including Balance Sheet for the last 2 years.

Part 4. Sports Club Rate Relief

Registered Community Amateur Sports Clubs (CASC) can receive 80% mandatory relief from Business Rates. To qualify for relief as a CASC, a sports club must:

- be run as an amateur club;
- be open to the whole community;
- be a non-profit making organisation;
- aim to provide facilities and encourage people to take part in sport;
- be registered with the Her Majesty's Revenues & Customs (HMRC) as a CASC.

If you are not registered as a CASC and would like further information, please contact the Sports Club Unit at HM Revenues & Customs.

Do you want to claim Sports Club Rate Relief?

No

Yes

Go to Part 5

If **Yes**, is the organisation registered with the Inland Revenue as a Community Amateur Sports Club (CASC)?

Yes

No

Documents needed to support a claim for 80% relief as a CASC

To support your claim, you must send us:

1. A copy of Her Majesty's Revenue & Customs Registration document showing CASC status.

Part 4. Sports Club Rate Relief (continued)

We can grant up to 20% extra “top up” relief from business rates at our discretion

Do you want to claim “top up” relief as a Sports Club?

No

Go to Part 5

Yes

If **Yes**, please give the following information about the users of your service.

	Members	Non-members
Number of users of the service	<input type="text"/>	<input type="text"/>
One-off joining fee	£ <input type="text"/>	£ <input type="text"/>
Annual subscription	£ <input type="text"/>	£ <input type="text"/>
The proportion of these members / users who live within Somerset West and Taunton	<input type="text"/> %	<input type="text"/> %

If there is a club bar, is it routinely open to the public?

Yes

No

Are facilities advertised and made available to individuals or organisations other than club members?

Yes

No

Tell us how you actively encourage membership from **all** sections of the Community

Use a separate sheet if required

Tell us if there is any qualifying criteria for membership

Use a separate sheet if required

Documents needed to support a claim for “top up” relief as a Sports Club

To support your claim, you must send us copies of :

1. The club constitution to show the club is open to all sections of the community and is organised on an amateur non-profit making basis.
2. Income and expenditure accounts for the club (and bar if applicable) for the last 2 years.
3. Membership pricing policy/list.
4. Current or most recent season’s fixture lists or tables.
5. Any Child Protection and/or Equality policies.
6. Any codes of practice for coaches/officials, parents/carers or Junior Members.
7. Examples of lesson plans/resources the coaches use to deliver the training sessions.
8. Certificates of qualified coaches.
9. Any current affiliation letter for any recognised National Governing Body.
10. A letter supporting your claim from the Councillor responsible for the ward in which the organisation is located.
11. Public liability insurance and any individual liability insurance (e.g. coaches, officials).
12. Any School-Club Link Agreement or documented communication with at least one school.
13. Any Clubmark or equivalent accreditation.
14. Newsletters, screen shots from website and/or mailings (letter or e-mail).

Part 5. Charity Rate Relief

Do you want to claim Charity Rate Relief?

No
Yes

Go to Part 6

Is the organisation a Registered Charity?

Yes No

A *charitable body* is one set up in pursuit of a charitable purpose for public benefit

If **Yes**, please tell us your registered charity number

Is the organisation exempted from registration as a charity?

Yes No

Is the organisation recognised as a charity for Income Tax purposes?

Yes No

A *charitable body* is one set up in pursuit of a charitable purpose for public benefit

Does the organisation own the property?

Yes No

If **No**, please tell us who owns the property

Is the property currently occupied?

Yes No

If **No**, when the property is next in use, will it be used wholly or mainly for charitable purposes?

Yes No

For what purpose does your organisation use the premises (e.g. Offices, shop or community centre)?

If the property is a shop, are the goods sold wholly or mainly donated?

Yes No

If the property is a shop, give a description and source of the goods sold in the shop

Goods donated represents % of total sales

Goods purchased represents % of total sales

Goods manufactured represents % of total sales

Proportion of sale proceeds used for charitable purposes %

Are the proceeds of the sale of goods used for the purposes of the charity?

Yes No

Does the organisation work with, support or receive support from any other organisations or agencies (local or national)?

Yes No

If **Yes**, please give details

Use a separate sheet if required

Does the organisation provide facilities that indirectly relieve Somerset West and Taunton from doing so?

Yes No

If **Yes**, please give details

Use a separate sheet if required

Documents needed to support a claim for Charity Rate Relief

To support your claim, you must send us:

1. Evidence of any charitable status, such as a letter from HM Revenue and Customs (HMRC).
2. A copy of the Governing Document setting out the organisation's purposes and how the organisation is administered. This can be in one of several different forms including a Trust Deed, Constitution, Memorandum and Articles of Association, Will, Conveyance, Royal Charter, Scheme of the Charity Commissioners, or the Rules of the Organisation.
3. Copies of the organisation's Annual Reports (containing a brief summary of the main activities and achievements of the organisation) for the last 2 years.
4. Copies of the organisation's Annual Accounts including Balance Sheet for the last 2 years.

Part 5. Charity Rate Relief (continued)

We can grant up to 20% extra “top up” relief from business rates at our discretion.

We will **not** give “top up” relief to:

- Public (fee paying) schools;
- Charity Shops; or
- Charitable bodies where there is no evidence of need, very restricted community reach and no material contribution in keeping **Somerset West and Taunton a great place in which to live, work, learn and enjoy.**

Do you want to claim Discretionary Charity Rate Relief?

No
Yes

Go to Part 6

If you want to claim “Discretionary Charity Rate Relief you must demonstrate how the work of your organisation provides benefit to residents and taxpayers. Using the space below or on a separate sheet to accompany your application, tell us how your organisation contributes in keeping **Somerset West and Taunton a great place in which to live, work, learn and enjoy.**

Use a separate sheet if required

Documents needed to support a claim for Discretionary Charity Rate Relief

To support your claim, you must send us:

1. A letter supporting your claim from the Councillor responsible for the ward in which the organisation is located

Part 6. Non-Profit Making Organisations Rate Relief

Do HM Revenue & Customs class your organisation as a ‘not-for-profit’ organisation?

No
Yes

- An organisation falling under this category is one meeting the following conditions:
- Institutions/organisations that are not established or conducted for personal or private profit and whose objectives are charitable, philanthropic, religious or concerned with education, social welfare, science, literature or the fine arts and designed to deliver local community benefit.
- A registered Community Interest Company or Social Enterprise

Do you want to claim relief as a non-Profit Making Organisation?

No
Yes

Go to Part 7

If **Yes**, you must demonstrate how the work of your organisation provides benefit to residents and taxpayers. Using the space below or on a separate sheet to accompany your application, tell us how your organisation contributes in keeping **Somerset West and Taunton a great place in which to live, work, learn and enjoy.**

Use a separate sheet if required

Part 6. Non-Profit Making Organisations Rate Relief (continued)

Are your facilities made available to schools or for casual public sessions Yes No

Tell us how you actively encourage participation of your services from **all** sections of the Community

Use a separate sheet if required

Does your organisation provide training or education? Yes No

If **Yes**, please give details below

Use a separate sheet if required

Tell us the proportion of the users of your services living in Somerset West and Taunton %

Is the organisation affiliated to any local or national organisation? Yes No

If **Yes**, please give details below

Documents needed to support a claim for Non-Profit Making Organisations Rate Relief

To support your claim, you must send us:

1. A copy of the Governing Document setting out the organisation's purposes and how the organisation is administered.
2. Copies of the organisation's Annual Reports (containing a brief summary of the main activities and achievements of the organisation) for the last 2 years.
3. Copies of the organisation's Annual Accounts including Balance Sheet for the last 2 years.
4. A letter supporting your claim from the Councillor responsible for the ward in which the organisation is located.

Part 7. Hardship Relief

We have discretion to give hardship relief but as it is subsidised by local Council Tax payers, we will only consider an award **in the most exceptional of cases**. Hardship relief is **temporary** help to a viable business in short term difficulties. **See page 4 for more information.**

Do you want to claim Hardship Relief?

No

Go to Part 8

Yes

If **Yes**, you will need to set out on a separate sheet

- The nature of the hardship and its cause
- The number of employees affected
- The detrimental effect that paying business rates is having

Documents needed to support a claim for Hardship Relief

To support your claim, you must send us the following information:

1. Business forecast for the next 12 months.
2. Copies of the organisation's Annual Reports for the last 2 years.
3. Copies of the organisation's Annual Accounts including Balance Sheet for the last 2 years.
4. Details of any Court Orders, CCJ and any credit information relating to the business.
5. Current list of creditors and debtors.
6. Evidence the business or organisation provides valued local community facilities that may not be available elsewhere locally (for example: use of rooms or services).
7. A letter supporting your claim from the Councillor responsible for the ward in which the business is located.

Part 8. Local Business Rate Discount

To claim Local Business Rate Discount your organisation must meet **all** the following criteria:

- The ratepayer must not be entitled to Mandatory Rate Relief (Charity or Rural Rate Relief)
- The ratepayer must not be an organisation that could receive relief as a non-profit making organisation or as Community Amateur Sports Club.
- The ratepayer must occupy the premises - no relief will be granted for unoccupied properties
- The premises and the organisation must be of significant benefit to local residents
- The ratepayer must provide facilities to certain priority groups such as elderly, disabled, minority or disadvantaged groups or provide significant employment or employment opportunities to residents of Somerset West and Taunton
- Provide residents of Somerset West and Taunton with such services, opportunities or facilities that cannot be obtained locally or are not provided by another organisation
- The ratepayer must show the organisation will comply with all legislative requirements and operate in an ethical, sustainable and environmentally friendly manner at all times
- Relief will not be given to those organisations where a bar is the main activity

Do you want to claim Local Business Rate Discount?

Yes No

If **Yes**, is the property currently occupied?

Yes No

Is a bar is the main activity of the organisation?

Yes No

In the space below, tell us of the benefits that you bring to Somerset West and Taunton residents

Use a separate sheet if required

In the space below, tell us about any facilities your organisation provides to priority groups such as elderly, disabled, minority or disadvantaged groups

Use a separate sheet if required

In the space below, tell us about any significant employment or employment opportunities your organisation gives to residents of Somerset West and Taunton

Use a separate sheet if required

Documents needed to support a claim for Local Business Rate Discount

To support your claim, you must send us the following information:

1. Business forecast for the next 12 months.
2. Copies of the organisation's Annual Reports (containing a brief summary of the main activities and achievements of the organisation) for the last 2 years.
3. Copies of the organisation's Annual Accounts including Balance Sheet for the last 2 years.
4. A letter supporting your claim from the Councillor responsible for the ward in which the business is located.

Part 9. Rate Relief for Local Business Newspapers

We can grant only one discount of £1,500 in 2017/18 and 2018/19 for each local newspaper title or premises. No relief is available for magazines.

Do you want to claim Rate Relief as a Local Newspaper?

Yes No

If **Yes**, is the property currently occupied?

Yes No

Tell us the name or title of the newspaper?