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Chief Constable – Relocation Scheme

Nottinghamshire Police

Type of Document:	Scheme
Version:	1.0
Registered Owner:	PCC delegated for review to ACO HR
Effective Date:	1 August 2017
Review Date:	1 August 2020

1.0 Version Control

Version No.	Date	Post Holder/Author	Post	Reason for Issue
1.0	August 2017	Ali Naylor	ACO HR, Strategic Human Resources Lead	New Scheme

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3.0 Eligibility

- 3.1 The provisions of this scheme apply to officers of the rank of Chief Constable.
- 3.2 The provisions apply equally to officers who are part time.
- 3.3 The provisions of this scheme may be amended at any time by the Police and Crime Commissioner of the force following consultation with the officer(s) concerned.

4.0 Assisted Relocation

- 4.1 To facilitate the recruitment of high quality officers to the rank of Chief Constable, a relocation package is available to successful candidates who relocate their home upon appointment.
- 4.2 Eligibility for the relocation package will be agreed at the interview stage and confirmed in writing in the letter of appointment.

5.0 Police Regulations – Removal Expenses

- 5.1 Relocation allowances are outlined in the determination made under Regulation 35 of Police Regulations 2012 (Annex V). Where an officer relocates their home the following is payable under Police Regulations:
 - a) The reasonably incurred cost of removal including removal fees and storage costs against estimates agreed beforehand;
 - b) Solicitors' fees and Estate Agents' fees reasonably incurred in disposing of a former home against estimates agreed beforehand;
 - c) Solicitors' fees, Estate Agents' fees and Stamp Duty reasonably incurred in acquiring a new property against estimates agreed beforehand;
 - d) Up to three family visits to view prospective houses at essential user rate.
- 5.2 Where the officer is either the owner and/or the legal tenant of two properties simultaneously the following are also payable under the Police Regulations:
 - a) Mortgage interest or rent payable in respect of the former home for the first 26 weeks following the move which may be extended at the discretion of the Police and Crime Commissioner (PCC) in consultation with the Chief Constable (CC) of the force provided they are satisfied that all reasonable steps to dispose of the property are being made;
 - b) Where two properties are occupied at the same time by the Chief Officer and their spouse any difference in Council Tax liability compared with the liability that existed on the former property for the first 26 weeks following the move which may be extended at the discretion of the Police and Crime Commissioner in consultation with

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the Chief Constable provided they are satisfied that all reasonable steps to dispose of the property are being made;

- c) Reimbursement of incidental expenses in respect of the move, for example: alteration and/or replacement of curtains, carpets, blinds and related fittings; relaying of floor covering; cleaning of carpets; plumbing in of washing machines; fitting of gas/electric cooker; fitting of gas fridge/freezer; fitting of television aerial; interior redecoration – materials and labour; school uniforms.

6.0 Alternative Accommodation

- 6.1 In cases where the officer is unable to sell their former home within a reasonable initial period the Police and Crime Commissioner may purchase a suitable property of the officer's choice on the clear understanding that the officer will purchase the property from the Police and Crime Commissioner at the price they paid for it upon disposal of their former property. Assistance will be subject to the specific approval of the Police and Crime Commissioner who will consider each application on its merits.

7.0 Costs and Incidental Expenses

- 7.1 Full reimbursement of the reasonable costs (removal, estates agent and legal) of the sale of the former home will be made by the Police and Crime Commissioner. Officers will be expected to produce receipts, vouchers or documentation as appropriate before reimbursements or payments of allowances are made. Three quotations must normally be obtained for removal fees, storage fees and reimbursement will be made on the basis of the lowest quote.
- 7.2 Additional costs associated with the purchase of a new property in the County of Nottinghamshire are also to be reimbursed. In the case of stamp duty and legal fees the payment made shall be subject to a maximum ceiling of an amount equivalent to the stamp duty payable on the actual sale price of a former home plus an additional 10%, or £24,000, whichever is the lower. In the event that the officer has no such property then the figure will be determined by the Police and Crime Commissioner the maximum amount payable being limited to £24,000.
- 7.3 Where the Chief Constable is unable to secure a new property within 26 weeks, the Police and Crime Commissioner will allow any rental costs to be drawn down against the £24,000 additional cost ceiling.
- 7.4 Incidental expenses in relation to land registry, survey costs, utility costs for connection of services, removal & storage costs, travel costs for preliminary visits, will be limited to £2,000. Three quotations must be obtained for removal and storage fees and reimbursement will be made on the basis of the lowest quote.

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8.0 Tax Liability

- 8.1 The personal tax liability in relation to necessary and reasonable relocation expenses will be incurred on amounts received above current Inland Revenue limits of £8,000 and will be met by the employer as per the determinations of the Secretary of State Under the Police Regulations 2003 and HO circular 006/2012. Items of expenditure relating to reasonable relocation expenses will be set against this personal allowance in the first instance.

The Chief Financial Officer to the Police and Crime Commissioner will provide further guidance and direction in relation to this circular so tax responsibilities for the Chief Constable and their employer (Police and Crime Commissioner) are fully compliant with regulations and limited to reasonable relocation expenses only. This policy will be updated once advice has been received from HMRC and police independent tax advisors.

It is essential that individuals seek independent advice in relation to any possible tax liabilities.

9.0 Reimbursement

- 9.1 The entitlement under paragraphs 7.1 to 7.4 is to ensure that an appointed officer has local accommodation to do the job. Therefore it will not apply if the officer already has permanent accommodation within the force area or has already benefited from the relocation allowance operated by the Police and Crime Commissioner. Payment is dependent on the accommodation to which the officer is moving, temporarily or permanently, being within the Nottinghamshire area.
- 9.2 Assistance to an existing officer is subject to the specific approval of the Police and Crime Commissioner who will consider each application on its merits.
- 9.3 If an officer leaves the relevant Police Force within 2 years of the allowance being made available the payments, except in so far as these are a legal entitlement, must normally be reimbursed to the Police and Crime Commissioner as follows:
- up to 1 year - 100%;
 - between 1 and 2 years - 50%,
 - 3-4 years 25%.
- 9.4 Where the Police and Crime Commissioner determines to provide this allowance to an existing officer the Police and Crime Commissioner will also consider whether to also waive the time limit in relation to the requirement for repayment.