

**REPORT TO:** Executive Board

**DATE:** 20 April 2017

**REPORTING OFFICER:** Strategic Director – Enterprise, Community and Resources

**SUBJECT:** Discretionary Non-Domestic Rate Relief

**PORTFOLIO:** Resources

**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to consider two applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

## **2.0 RECOMMENDATION: That**

- 1) the request for 15% discretionary rate relief from Age Concern Mid Mersey for the period 1st April 2016 to 31st March 2019, be approved; and**
- 2) the request for 15% discretionary rate relief from Halton Autistic Family Support Group Ltd for the period 1<sup>st</sup> June 2016 to 31<sup>st</sup> March 2019, be approved.**

## **3.0 SUPPORTING INFORMATION**

3.1 Under the amended provisions of the Local Government Finance Act 1988, the Council is able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a charity, a community amateur sports club or a not-for-profit organisation.

3.2 From 1<sup>st</sup> April 2013, the Council was responsible for funding 49% of any award of mandatory or discretionary rate relief granted, with the Government meeting the remaining 51%. However, from 1<sup>st</sup> April 2017 the Council will meet the full cost of all mandatory and discretionary relief granted, as part of the LCR 100% Business Rates Retention Pilot Scheme.

3.3 Two applications for discretionary rate relief have been received as outlined below, from Age Concern Mid Mersey and the Halton Autistic

Family Support Group Limited who are both registered charities. Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31<sup>st</sup> March 2019 in order to provide the organisations with some degree of certainty.

**Age Concern Mid Mersey  
Widnes Market, Bradley Way, Widnes**

- 3.4 Age Concern Mid Mersey is a registered charity offering support and advice to elderly people within the Borough.
- 3.5 The application is in respect of two stalls at Widnes Market, which are used for providing a wide range of information and advice to elderly people to help improve their way of living.
- 3.6 As a registered charity, the organisation qualifies for 80% mandatory rate relief. The organisation has now applied for 15% discretionary rate relief. The costs of each to the Council would be as follows;

Stall K3, Widnes Market:

Cost of 80% mandatory rate relief	£326.33
Cost of 15% discretionary rate relief	£39.74

Stall K4, Widnes Market:

Cost of 80% mandatory rate relief	£55.90
Cost of 15% discretionary rate relief	£10.48

**Halton Autistic Family Support Group Ltd  
28a Church Street, Runcorn**

- 3.7 Halton Autistic Family Support Group is a registered charity promoting the relief of children and young people with autistic spectrum disorder by providing them, their families and carers with information, support, education and recreation activities.
- 3.8 The application is in respect of a shop which is used for the sale of donated goods to the general public. The outlet is operated in order to raise funds to support the provision of services offered by the charity.
- 3.9 Halton Autistic Family Support Group Ltd currently receives discretionary rate relief for their family support centre in Runcorn. However, this application is for their shop which helps to fund the family support centre.
- 3.10 As a registered charity, the organisation qualifies for 80% mandatory rate relief. The organisation has also applied for 15% discretionary rate relief. The costs of each to the Council would be as follows;

Cost of 80% mandatory rate relief	£1,906.60
Cost of 15% discretionary rate relief	£357.49

#### **4.0 POLICY IMPLICATIONS**

4.1 The Board is required by the regulations to consider each application on its own merit. Any recommendations provided are given for guidance only, are consistent with Council policy and, wherever possible, previous decisions.

#### **5.0 FINANCIAL IMPLICATIONS**

5.1 The Appendix presents the potential costs to the Council.

#### **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

##### **6.1 Children and Young People in Halton**

None.

##### **6.2 Employment, Learning and Skills in Halton**

None.

##### **6.3 A Healthy Halton**

None

##### **6.4 A Safer Halton**

None

##### **6.5 Halton's Urban Renewal**

None.

#### **7.0 RISK ANALYSIS**

7.1 There are no key risks associated with the proposed action.

#### **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 The applicants offer their services to all sections of the community, without any prejudice.

#### **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

<b>9.1 Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Application forms and supporting evidence	Kingsway House, Caldwell Road, Widnes	Louise Bate, Senior Rating Officer, Business Rates

**APPENDIX**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates 2016/17</b>	<b>Actual Rates Liability 2016/17</b>	<b>Mandatory Rate Relief Awarded</b>	<b>Annual 49% Cost of Mandatory Rate Relief to HBC</b>	<b>Actual Rates Payable 2016/17</b>	<b>Disc. Rate Relief Claimed</b>	<b>Annual 49% Cost of Disc. Rate Relief to HBC 2016/17</b>	<b>Actual 49% Cost of Disc. Rate Relief to HBC 2016/17</b>
		<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>
Age Concern Mid Mersey	Stall K3, Widnes Market, Bradley Way, Widnes, WA8 6UE	832.48	832.48	80%	326.33	166.50	15%	61.19	39.74
Age Concern Mid Mersey	Stall K4, Widnes Market, Bradley Way, Widnes, WA8 6UE	882.18	142.60	80%	345.81	28.52	15%	64.84	10.48
Halton Autistic Family Support Group Ltd	28a Church Street, Runcorn, WA7 1LR	5,839.75	4,863.79	80%	1,906.60	972.76	15%	429.22	357.49