

REPORT TO: Executive Board Sub-Committee
DATE: 6th September 2007
REPORTING OFFICER: Strategic Director – Corporate and Policy
SUBJECT: Discretionary Non-Domestic Rate Relief
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is for members to consider 2 applications for Discretionary Non-Domestic Rate Relief, under the provisions of the Local Government Finance Act 1988.

2.0 RECOMMENDATIONS: That

(1) Under the provisions of Section 47, Local Government Finance Act 1988, Discretionary Rate Relief be granted to the following organisations at the percentage indicated, for the period from 1st April 2007 or the commencement of liability, whichever is the later, to 31st March 2009:

Halton Farnworth Hornets ARLFC	20%
Halton Haven Hospice	20%

3.0 SUPPORTING INFORMATION

3.1 Under the provisions of Section 47 of the Local Government Finance Act 1988, the Authority is allowed to grant Discretionary Rate Relief to organisations that are either a charity or a non-profit making organisation. This relief may also be awarded to Community Amateur Sports Clubs. A summary of the applications follows and a list of the associated figures are attached in Appendix 1.

Halton Farnworth Hornets ARLFC **Meeting Room, Wilmere Lane Sportsground, Widnes**

Halton Farnworth Hornets ARLFC is registered as a Community Amateur Sports Club with HM Revenues and Customs, for the purposes of Schedule 18, Finance Act 2002. The club provides sporting and community facilities and is affiliated to the Rugby Football League.

The premises are used as a meeting room for the organisation and for the provision of refreshments, with first aid, refereeing and coaching courses conducted at the property.

As a Community Amateur Sports Club, Halton Farnworth Hornets ARLFC receives 80% Mandatory Rate Relief but the application also contains a request for 20% Discretionary Rate Relief.

Cost to Taxpayer (75%) 2007/08 £173.16

Halton Haven Hospice
25 High Street, Runcorn

Halton Haven is an independent hospice providing palliative care for 15 in-patients and day care for another 50 patients. The organisation provides extensive care for the terminally ill and also offers respite facilities to the community. Although they will not exclude affected parties, their services are intended to provide assistance to the residents of Halton.

The application is in respect of a shop, which is used to raise funds, by the sale of donated goods to the public. The premises were occupied with effect from 9th July 2007.

As they are a registered charity, 80% Mandatory Rate Relief has already been awarded but their application also includes a request for 20% Discretionary Rate Relief. The hospice has previously been awarded the additional relief, in respect of the shops at 12 Regent Street, Runcorn and 136 Widnes Road, Widnes.

Cost to Taxpayer (75%) 2007/08 £ 378.97

4.0 POLICY IMPLICATIONS

4.1 Members are required by the regulations to consider each application on its own merit. Any recommendations provided are given for guidance only and are consistent with previous decisions and council policy.

5.0 OTHER IMPLICATIONS

5.1 75% of any Discretionary Rate Relief granted to organisations receiving Mandatory Rate Relief must be met by the Council Taxpayer, whilst 25% must be met if Mandatory Rate Relief has **not** been awarded. Appendix 1 identifies the cost to the Council Taxpayer for each new application. All the applicants provide support and/or education to the community, which is consistent with the Council's Corporate Plan.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

Halton Farnworth Hornets ARLFC provides facilities for children and young people.

6.2 Employment, Learning and Skills in Halton

None applicable.

6.3 A Healthy Halton

The sporting activities offered by Halton Farnworth Hornets ARLFC contributes to improving the health of residents of Halton.

6.4 A Safer Halton

None applicable.

6.5 Halton's Urban Renewal

None applicable.

7.0 RISK ANALYSIS

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

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 Halton Farnworth Hornets ARLFC offers membership to all sections of the community. Halton Haven Hospice provides care and support for any affected party.

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

9.1 Document	Place of Inspection	Contact Officer
Application form and supporting evidence	Catalyst House, Widnes	Phil Murphy, Business Rates Manager

APPENDIX 1

Ratepayer	Address	Annual Rates 2007/2008 £	Actual Rates Liability 2007/2008 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2007/2008 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2007/2008 £	Actual Cost of Relief to HBC 2007/2008 £
Halton Farnworth Hornets ARLFC	Meeting Room, Wilmere Lane Sportsground, Widnes	1,154.40	1,154.40	80%	230.88	20%	173.16	173.16
Halton Haven Hospice	25 High Street, Runcorn	3,463.20	2,526.43	80%	505.29	20%	519.48	378.97