

REPORT TO: Executive Board

DATE: 23 February 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 Halton Farnworth Hornets A.R.L.F.C for the period 12th September 2016 to 31st March 2019, be approved; and**
- 2) the request for 15% discretionary rate relief from Halton Christmas Toy Appeal for the two week period of their occupation, 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 1st April 2013, there have been significant changes in the funding of non-domestic rate reliefs and exemptions, following the introduction of the Business Rates Retention Scheme. The Council is now responsible for funding 49% of any award of mandatory or discretionary rate relief granted, with the Government meeting the remaining 51%. Previously, the Government fully funded all mandatory relief awards.

- 3.3 Two applications for discretionary rate relief have been received as outlined below.

**Halton Farnworth Hornets A.R.L.F.C
Sports Ground, Wilmere Lane, Widnes**

- 3.4 Halton Farnworth Hornets A.R.L.F.C is registered as a Community Amateur Sports Club (CASC). The club provides a not-for-profit sports facility, which is available to the local community.
- 3.5 The organisation supports and promotes sporting activity within Halton and the surrounding areas, with the main emphasis focusing on Rugby League. The club is based at Wilmere Lane, Widnes, with associated training amenities required for any such participation, provided on a not-for-profit basis.
- 3.6 As a registered CASC, the organisation qualifies for 80% mandatory rate relief. The organisation has also applied for discretionary rate relief. The costs of each to the Council in 2016/17 would be as follows;

Cost of 80% mandatory rate relief	£373
Cost of 15% discretionary rate relief	£79

**Halton Christmas Toy Appeal
20 Albert Square, Widnes**

- 3.7 Halton Christmas Toy Appeal is a locally based charity, which arranges for donated new and unused toys and gifts to be distributed to disadvantaged children in the Halton area.
- 3.8 The premises is used as a drop-off point for local residents and local businesses to donate toys and gifts. The charity only occupied the premises for a two week period up until 24th December 2016, as their purpose is to ensure that disadvantaged children in Halton, who would not ordinarily receive a Christmas present, will have a present on Christmas Day.
- 3.9 As a registered charity, the organisation qualifies for 80% mandatory rate relief. The organisation has also applied for discretionary rate relief. The costs of each to the Council would be as follows;

Cost of 80% mandatory rate relief	£126
Cost of 15% discretionary rate relief	£24

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 It should be noted that 49% of any discretionary or mandatory rate relief must be met by the Council. 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

Halton Farnworth Hornets A.R.L.F.C and the Halton Christmas Toy Appeal both engage with children and young people across the Borough.

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

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

APPENDIX

Ratepayer	Address	Annual Rates 2016/17	Actual Rates Liability 2016/17	Mandatory Rate Relief Awarded	Annual 49% Cost of Mandatory Rate Relief to HBC	Actual Rates Payable 2016/17	Disc. Rate Relief Claimed	Annual 49% Cost of Disc. Rate Relief to HBC 2016/17	Actual 49% Cost of Disc. Rate Relief to HBC 2016/17
		£	£		£	£		£	£
Halton Farnworth Hornets A.R.L.F.C	Sports Ground, Wilmere Lane, Widnes, WA8 5UP	1,940.08	1,081.08	80%	760.51	216.22	15%	291.01	79.47
Halton Christmas Toy Appeal	20 Albert Square, Widnes, WA8 6JW	10,685.50	322.03	80%	4,188.72	64.41	15%	1,602.83	23.67