

**REPORT TO:** Executive Board Sub-Committee  
**DATE:** 18<sup>th</sup> June 2009  
**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 4 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 organisation at the percentage indicated, for the period from 1<sup>st</sup> April 2009 or the commencement of liability, whichever is the later, to 31<sup>st</sup> March 2013:

<b>Halton Carers' Centre Ltd</b>	<b>20%</b>
<b>Halton Pentecostal Church Charity</b>	<b>20%</b>
<b>Shetland Rescue Horse and Pony Sanctuary</b>	<b>20%</b>
<b>Warrington Disability Partnership</b>	<b>20%</b>

(2) In respect of the following organisations, it is also recommended that they should be granted discretionary rate relief for the backdated element of the charge:

<b>Halton Carers' Centre Ltd</b>	<b>20%</b>
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## **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 Carers Centre Ltd**  
**62 Church Street, Runcorn**

Halton Carers Centre Ltd is a registered charity offering relief to the ill, disabled and elderly, through the provision of information and support to the carers of such persons. The company is limited by guarantee, without any share capital and operates within Halton.

The property is used as a headquarters for the organisation, being utilised as an administrative base for the group and a centre for the majority of activities and services provided. The rating liability for the premises commenced on 4<sup>th</sup> November 2008.

As a registered charity, the organisation qualifies for 80% mandatory rate relief but has also applied for the additional discretionary rate relief. Similar organisations, such as the Widnes and Runcorn Cancer Support Centre, have benefited from the award of this relief, to the maximum rate possible.

Cost to Taxpayer (75%)	2009/10	£334.65
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**Halton Pentecostal Church Charity**  
**11 Albert Square, Widnes**

Halton Pentecostal Church Charity is a registered charity, associated with the Foundry Church, Lugsdale Road, Widnes and operates solely within Halton. The organisation believes that this operation provides an opportunity to serve the local community on a voluntary basis.

The premises are used as a charity shop and the group state that it is not established to be profitable but is to provide a service to those in need, in the current economic climate. The operation will offer debt counselling, support to those with addictions and supply food parcels.

The organisation qualifies for 80% mandatory rate relief, as they are a registered charity and their application includes a request for an award of discretionary rate relief. Locally focussed charities involved in similar enterprises have benefitted from the additional relief.

Cost to Taxpayer (75%)	2009/10	£2,091.56
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**Shetland Rescue**  
**Ramsbrook Lane, Hale**

Shetland Rescue is a registered charity providing a horse and pony sanctuary for the care and welfare of sick, neglected or abandoned horses and ponies. The charity operates throughout Merseyside and Cheshire but their only premises are at the site in Hale.

The property is used as a base for the organisation and also provides a facility to be used as a haven for these unwanted and neglected animals.

As a registered charity, the organisation receives 80% mandatory rate relief but a recent application has been made for discretionary rate relief. The local branch of the RSPCA has been awarded the additional relief.

Cost to Taxpayer (75%)	2009/10	£165.51
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**Warrington Disability Partnership**  
**102 Halton Lea, Runcorn**

Warrington Disability Partnership is a registered charity providing information and advice for disabled people, their families and carers. The organisation offers a vast array of services to all such parties in both Runcorn and Warrington.

The property is used to provide shopmobility services in Halton Lea. These are primarily the loan of electric scooters and wheelchairs but also involve the promotion of their other activities, within this field.

As a registered charity, the organisation receives 80% mandatory rate relief but a recent application has been made for discretionary rate relief. Halton Disability Services were the previous occupant of these premises and were granted the full relief available.

Cost to Taxpayer (75%)	2009/10	£1,327.69
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**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**

None applicable.

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

None applicable.

### **6.3 A Healthy Halton**

None applicable.

### **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 All of the applicants offer their services to all sections of the community.

## **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	Catalyst House, Widnes	Phil Murphy, Business Rates Manager

**APPENDIX 1**

<b>Ratepayer</b>	<b>Address</b>	<b>Annual Rates 2009/2010 £</b>	<b>Actual Rates Liability 2009/2010 £</b>	<b>Mandatory Rate Relief Awarded</b>	<b>Actual Rates Payable 2009/2010 £</b>	<b>Discretionary Rate Relief Claimed</b>	<b>Annual Cost of Relief to HBC 2009/2010 £</b>	<b>Actual Cost of Relief to HBC 2009/2010 £</b>
Halton Carers Centre Ltd	62 Church Street, Runcorn	2,231.00	2,231.00	80%	446.20	20%	334.65	334.65
Halton Pentecostal Church Charity	11 Albert Square, Widnes	13,943.75	13,943.75	80%	2,788.75	20%	2,091.56	2,091.56
Shetland Rescue	Ramsbrook Lane, Hale	1,103.38	1,103.38	80%	220.68	20%	165.51	165.51
Warrington Disability Partnership	102 Halton Lea, Runcorn	8,851.25	8,851.25	80%	1,770.25	20%	1,327.69	1,327.69