

Management Committee

8 November 2016

Applications for Council Tax Discount & Discretionary Rate Relief

For Decision

Briefholder(s)

Cllr J Cant – Finance & Assets

Senior Leadership Team Contact

Jason Vaughan, Strategic Director

Purpose of Report

- 1 To consider the application received for Council Tax discretionary discount.
- 2 To consider the application received for Discretionary Rate Relief.

Officer Recommendations

- 3 That Committee consider the application for Council Tax discount listed at Appendix 1 and the application for Discretionary Rate Relief listed at Appendix 2.

Reasons for Recommendation

- 4 That the applications are considered having regard to their individual merits.

Background and Reason Decision Needed

Council Tax discount

- 5 Under Section 13A of the Local Government Finance Act 1992 Councils have the discretion to award Council Tax discounts of up to 100% of the amount due. Discounts can be awarded on an individual basis or in respect of a specific class of property or Council Taxpayer.
- 6 Any application for discretionary discount must be considered on its individual merits. The costs of any such discount awarded are met from the Council's General Fund.
- 7 Where a Council grants a discretionary discount it can be made for a specific period or can be for a period where the end date is not specified.

Discretionary Rate Relief

- 8 Under the Local Government Finance Act 1988, Councils have the discretion to award relief from Non Domestic Rates to registered charities and other non profit making organisations.
- 9 Registered charities are entitled to apply for Mandatory Rate Relief. The relief awarded is prescribed at 80% of the rates payable. Councils have the discretion to “top-up” any relief awarded to a registered charity up to 100% of the rates payable. Following arrangements introduced in 2012, Councils also have the discretion to award up to 100% rates relief to all ratepayers. Under these new arrangements, the Council is required to meet 40% of the cost of awards made with the balance being met by government (50%) and the County (10%).
- 10 Where a Council grants Discretionary Rate Relief, the award can be made for a specific period or can be a period where the end date is not specified.
- 11 Committee has previously agreed guidelines which are to be followed when considering applications for Discretionary Rate Relief. A copy of the guidelines is enclosed at Appendix 3.
- 12 An application for Council Tax discretionary discount has been received from the Council Taxpayer whose details are listed at Appendix 1.
- 13 An application for Discretionary Rate Relief has been received from the Ratepayer whose details are listed at Appendix 2.
- 14 Committee is asked to consider the applications having regard to the merits of each case.

Implications

- 15 **Financial implications**
As set out in the report appendices
- 16 **Risk Management (including Health & Safety)**
As the guidelines require that applications are considered on their individual merit, the risk of challenge should be reduced

Appendices

- 17 Appendix 1 – Application for Council Tax discount
Appendix 2 – Application for Discretionary Rate Relief
Appendix 3 – Discretionary Rate Relief guidelines.

Footnote

Issues relating to financial, environmental, economic and equalities implications have been considered and any information relevant to the decision is included within the report.

Report Author: Stuart Dawson

Telephone: 01305 211925

Email: s.c.dawson@westwey.gov.uk