

Management Committee

11 July 2017

Hardship Rates Relief

For Decision

Briefholder(s)

Cllr J Cant - Finance & Assets

Senior Leadership Team Contact:

J Vaughan, Strategic Director

Report Author:

S Dawson, Head of Revenues and Benefits

Statutory Authority

Local Government Finance Act 1988 (as amended)

Purpose of Report

- 1 To consider the application received for Hardship Relief.

Officer Recommendations

- 2 That Committee consider the application for Hardship Relief listed at Appendix 1.

Reason for Decision

- 3 That the application for relief is considered having regard to its individual merits.

Background and Reason Decision Needed

- 4 Under the Local Government Finance Act 1988, Councils have the discretion to award relief from Non Domestic Rates to ratepayers in order to alleviate hardship.
- 5 Hardship Relief is not confined to financial hardship and all of the ratepayer's circumstances should be considered when determining whether relief should be awarded.
- 6 The awarding of the relief is at the discretion of the Council. However, government has issued the following guidance to assist authorities:
 - Each case should be considered on its own merits
 - The awarding of the relief should be the exception rather than the rule

- Hardship need not be confined strictly to financial hardship. All relevant factors affecting the ability of the business to meet its rates liability should be considered
- The “interests” of the local Council Taxpayers may go wider than direct financial interests, (e.g. where the employment prospects in the area would be worsened by the company going out of business, or the amenities of the area reduced, etc.)
- Where the granting of the relief would have an adverse effect on the financial interests of the local Council Taxpayers, the case for awarding relief may still on balance outweigh the cost to the Taxpayer.

7 Under arrangements introduced in 2013, the Council is required to meet 40% of the cost of awards made.

Implications

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