

Management Committee

14 August 2018

Applications for Discretionary Rate 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 applications received for Discretionary Rate Relief.

Officer Recommendations

- 2 That Committee considers the applications for Discretionary Rate Relief listed at Appendix 2.

Reason for Decision

- 3 That the applications for relief are considered having regard to their individual merits.

Background and Reason Decision Needed

- 4 Under the Local Government Finance Act 1988, registered charities are entitled to apply for 80% Mandatory Rate Relief in respect of charges due. 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%).
- 5 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.

- 6 Committee has agreed guidelines which are to be used when considering an application for Discretionary Rate Relief. A copy of the guidelines is attached at Appendix 1.
- 7 Applications for Discretionary Rate Relief have been received from the ratepayers listed at Appendix 2. As the Council is required to meet 40% Committee will want to satisfy itself that it is in the interests of the Council Taxpayer to award any relief.
- 8 Committee is asked to consider the applications for rate relief received, having regard to the merits of each case.

Implications

- 14 **Financial implications**
As set out in the report appendices.
- 15 **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

- 16 Appendix 1 – Discretionary Rate Relief guidelines
Appendix 2 – Applications for Discretionary Rate Relief

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