

Subject: Discretionary Rate Relief

Status: For Publication

Report to: Cabinet

Date: 18 March 2009

Report of: Head of Customer Services and I.C.T.

Portfolio

Holder: Customer Services

Key Decision: No

Forward Plan General Exception Special Urgency

1. PURPOSE OF REPORT

- 1.1 The purpose of the report is for members to approve the award of Discretionary Relief against National Non-Domestic Rates (NNDR) to various charitable organisations.

2. CORPORATE PRIORITIES

- 2.1 The matters discussed in this report impact directly on the following corporate priorities and associated corporate objective.
- Delivering Quality Services to Customers (Customers, Improvement)
 - Well Managed Council (Improvement, Community Network)

3. RISK ASSESSMENT IMPLICATIONS

- 3.1 There are no specific risk issues for members to consider arising from this report.

4. BACKGROUND AND OPTIONS

- 4.1 In each of the cases listed in appendix 1 mandatory relief has been granted which covers 80% of the charge for NNDR. The Council may then award a discretionary 'top-up' to cover some or all of the remaining 20%. In these circumstances, where a top-up of discretionary relief is awarded, it is funded 75% by the local authority and 25% from the central government NNDR pool.

- 4.2 The Head of Financial Services (s151 Officer) has delegated authority to approve discretionary rate relief up to the value of £2000. The cases listed in appendix 1 have a value in excess of £2000 and therefore Member approval is required.

COMMENTS FROM STATUTORY OFFICERS:

5. SECTION 151 OFFICER

- 5.1 The financial implications of approval are included in the budget.

6. MONITORING OFFICER

- 6.1 There are no immediate legal implications arising from this report.

7. HEAD OF PEOPLE AND POLICY (ON BEHALF OF THE HEAD OF PAID SERVICE

- 7.1 There are no HR implications arising from the report.

8. CONCLUSION

- 8.1 The cases listed have previously received financial support from the Council and recent applications have been submitted in order that any material changes in circumstances may be identified.

9. RECOMMENDATION(S)

- 9.1 It is recommended that discretionary rate relief is awarded as outlined in appendix 1, the total cost to the council being £34530.67.

10. CONSULTATION CARRIED OUT

- 10.1 By individual application from the institutions

11. EQUALITY IMPACT ASSESSMENT

Is an Equality Impact Assessment required No

Is an Equality Impact Assessment attached No

Contact Officer	
Name	Ian Walker
Position	Service Assurance Officer
Service / Team	Service Assurance Team
Telephone	01706 252592
Email address	ianwalker@rossendalebc.gov.uk

No background papers

ROSSENDALE BOROUGH COUNCIL
National Non Domestic Rating - Charity Relief
Discretionary with Mandatory Relief 2009-2010

Case No.	R.V.	Poundage	Annual Charge	Transitnl Gainer	Transitnl Loser	Net Sum Due	Allowed %	Man.Rel. Amount	Allowed %	Dis.Rel. Amount	Cost to RBC	Total Relief	Amount Payable
18	30000	0.485	£14,550.00			£14,550.00	80	£11,640.00	20	£2,910.00	£2,182.50	£14,550.00	£0.00
36	28500	0.485	£13,822.50			£13,822.50	80	£11,058.00	20	£2,764.50	£2,073.38	£13,822.50	£0.00
								£22,698.00		£5,674.50	£4,255.88	£28,372.50	£0.00

ROSSENDALE BOROUGH COUNCIL
National Non Domestic Rating - Charity Relief
MANDATORY RELIEF 2008-2009 Cabinet Approval

Case No.	R.V.	Poundage	Annual Charge	Transitnl Gainer	Transitnl Loser	Net Sum Due	Allowed %	Man.Rel. Amount	Allowed %	Dis.Rel. Amount	Cost to RBC	Total Relief	Amount Payable
84	35500	0.485	£17,217.50			£17,217.50	80	£13,774.00	20	£3,443.50	£2,582.63	£17,217.50	£0.00
86	52000	0.485	£25,220.00			£25,220.00	80	£20,176.00	20	£5,044.00	£3,783.00	£25,220.00	£0.00
87	37500	0.485	£18,187.50			£18,187.50	80	£14,550.00	20	£3,637.50	£2,728.13	£18,187.50	£0.00
88	57000	0.485	£27,645.00			£27,645.00	80	£22,116.00	20	£5,529.00	£4,146.75	£27,645.00	£0.00
						£88,270.00		£70,616.00		£17,654.00	£13,240.50	£88,270.00	£0.00

ROSSENDALE BOROUGH COUNCIL
National Non Domestic Rating - Charity Relief
DISCRETIONARY TOP UP RELIEF 2009-2010

Cabinet Approval

Case No.	R.V.	Poundage	Annual Charge	Transitnl Gainer	Transitnl Loser	Net Sum Due	Allowed %	Man.Rel. Amount	Allowed %	Dis.Rel. Amount	Cost to RBC	Total Relief	Amount Payable
84	35500	0.485	£17,217.50			£17,217.50	80	£13,774.00	20	£3,443.50	£2,582.63	£17,217.50	£0.00
86	52000	0.485	£25,220.00			£25,220.00	80	£20,176.00	20	£5,044.00	£3,783.00	£25,220.00	£0.00
87	37500	0.485	£18,187.50			£18,187.50	80	£14,550.00	20	£3,637.50	£2,728.13	£18,187.50	£0.00
88	57000	0.485	£27,645.00			£27,645.00	80	£22,116.00	20	£5,529.00	£4,146.75	£27,645.00	£0.00
100	23500	0.462 0.485	£3,777.64 £11,397.50			£3,777.64 £11,397.50			100	£3,777.64 £11,397.50	£944.41 £2,849.38	£15,175.14	£0.00
						£103,445.14		£70,616.00		£32,829.14	£17,034.29	£103,445.14	£0.00