

**South Lakeland District Council**  
**Discretionary Rate Relief Sub-Committee**  
**23<sup>rd</sup> July 2014**

**Consideration of Appeal against Executive Decision  
to refuse an application for Discretionary Rate Relief  
made by Kendal Judo Club (52527298)**

<b>PORTFOLIO:</b>	<b>Councillor Graham Vincent – Health and Wellbeing Portfolio Holder</b>
<b>REPORT FROM:</b>	<b>Shelagh McGregor - Assistant Director (Resources) and Section 151 Officer</b>
<b>REPORT AUTHOR:</b>	<b>Alan Raven – Revenues and Benefits Manager</b>
<b>WARDS:</b>	<b>Not Applicable</b>
<b>KEY DECISION NO:</b>	<b>Not Applicable</b>

**1.0 EXPECTED OUTCOME**

- 1.1 Members will consider an appeal made by Kendal Judo Club against an Executive decision made under delegated powers to refuse an application for discretionary rate relief. Members will determine the appeal by reference to the policy guidelines for determining applications shown at Appendix 2 to this report.
- 1.2 Members are requested to provide reasons for the decision on determination of the appeal.

**2.0 RECOMMENDATION**

**2.1 It is recommended that the Sub-Committee:-**

- (1) considers the points raised in the letter of appeal at Appendix 1 with reference to the policy guidelines at Appendix 2; and**
- (2) determines whether or not the appeal should be allowed and if so the appropriate % relief to be awarded in the case and provide reasons for the decision.**

**BACKGROUND AND PROPOSALS**

- 3.1 Under Executive Decision DEX/33(2) on 8<sup>th</sup> May 2014 (Appendix 3) an application for discretionary rate relief from Kendal Judo Club was refused as the club did not meet the criteria set out in the policy guidelines shown at Appendix 2.

3.2 The application was refused as the highest rate of subscription exceeds £150 per annum which may deter persons from seeking membership.

3.3 The Club has sent a letter of appeal shown at Appendix 1 which gives a detailed explanation of the breakdown of the fees and the reasons for changes introduced this year.

#### **4.0 CONSULTATION**

4.1 A full public consultation exercise was undertaken prior to introduction of the new policies.

#### **5.0 ALTERNATIVE OPTIONS**

5.1 Members are required to determine the appeal and may decide to allow or refuse the appeal.

#### **6.0 LINKS TO COUNCIL PRIORITIES**

6.1 The award of discretionary rate relief to sporting clubs is to help achieve our priorities and targets set out in the Council Plan.

#### **7.0 IMPLICATIONS**

##### **7.1 Financial and Resources**

7.1.1 Within the Business Rate Retention Scheme budget a sum of £119,736 has been allocated to the award of discretionary rate relief. The Assistant Director Resources has delegated powers to determine cases up to a maximum limit of £10,000 in any individual case and to date awards totalling £55,016 have been made leaving an unspent balance of £64,720 available to this Sub-Committee.

7.1.2 Applications are to be considered by this Sub Committee where relief of up to £53,604 will be considered.

7.1.3 Business Rates payable by the Judo Club for 2014/2015 amount to £3,374.00.

##### **7.2 Human Resources**

7.2.1 Not Applicable

##### **7.3 Legal**

7.3.1 Section 47 (2) (a) of the Local Government Finance Act 1988 gives the Council discretion to determine the chargeable amount where the ratepayer is a Charity or Trustees for a Charity. In effect this allows the Council to top up the 80% statutory relief to up to 100% relief in total.

7.3.2 Section 47 (2) (c) of the Local Government Finance Act 1988 gives the Council discretion to determine the chargeable amount where the property is used wholly or mainly for the purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

##### **7.4 Social, Economic and Environmental**

7.4.1 A sustainability impact assessment has not been carried out as this is an individual application.

7.4.2 Any awards or refusals of applications are considered to have a neutral impact on sustainability.

## 7.5 Equality and Diversity

7.5.1 An equality and diversity impact assessment has not been carried out.

7.5.2 An assessment has not been undertaken, as this is based on a previously agreed Council policy for which an assessment was undertaken.

## 7.6 Risk

<b>Risk</b>	<b>Consequence</b>	<b>Controls required</b>
A decision may be made which does not comply with legislation.	The auditor may qualify the final pool contribution and the Department for Communities and Local Government could adjust the final return with the costs of this award being met by the Council.	A set of policy guidelines, which have been prepared to comply with legislation.
A decision may be made that creates a precedent for other similar applications.	The Council would not have budgetary resources to meet further large applications.	The policy guidelines are adhered to with reasons given as to why particular cases are considered to qualify. Close monitoring of the budget profile.

## CONTACT OFFICERS

Report Author – Alan Raven, Revenues and Benefits Manager. Tel 01539 793257 e mail- a.raven@southlakeland.gov.uk

## APPENDICES ATTACHED TO THIS REPORT

<b>Appendix No.</b>	
<b>1</b>	<b>LETTER OF APPEAL FROM KENDAL JUDO CLUB</b>
<b>2</b>	<b>GUIDELINES FOR DETERMINING APPLICATIONS FOR DISCRETIONARY RATE RELIEF FROM SPORTING ORGANISATIONS</b>
<b>3</b>	<b>DELEGATED EXECUTIVE DECISION DEX/33 8<sup>th</sup> May 2014</b>

## BACKGROUND DOCUMENTS AVAILABLE

There are no background papers to this report.

## TRACKING INFORMATION

<b>Assistant Director</b>	<b>Portfolio Holder</b>	<b>Solicitor to the Council</b>	<b>SMT</b>	<b>Scrutiny Committee</b>
03/07/14	03/07/14	03/07/14	10/07/14	n/a
<b>Executive (Cabinet)</b>	<b>Committee</b>	<b>Council</b>	<b>Section 151 Officer</b>	<b>Monitoring Officer</b>
n/a	23/07/14	n/a	03/07/14	03/07/14
<b>Human Resource Services Manager</b>	<b>Leader</b>	<b>Ward Councillor(s)</b>	<b>Use these boxes for additional tracking</b>	<b>Use these boxes for additional tracking</b>
n/a	n/a	n/a		