

South Lakeland District Council
Discretionary Rate Relief Sub-Committee
10 December 2014
DETERMINATION OF APPLICATION FOR
DISCRETIONARY RATE RELIEF BY MIND
(ULVERSTON) – 51984271

PORTFOLIO:	Councillor Graham Vincent – Health and Wellbeing Portfolio Holder
REPORT FROM:	Assistant Director (Resources) and Section 151 Officer
REPORT AUTHOR:	Ross McLaughlin – Revenues Officer (BIDs and Reliefs)
WARDS:	Not Applicable
KEY DECISION NO:	Not Applicable

1.0 EXPECTED OUTCOME

- 1.1 Members will consider an application from MIND (Ulverston) for the premises at Queen Street, Ulverston at Appendix 2 and Appendix 3 to this report and determine whether discretionary rate relief should be awarded in this case by reference to the policy guidelines for determining applications shown at Appendix 1 to this report.
- 1.2 Members are expected to provide reasons for the decision and applicants will then be formally notified of the decision along with their rights of appeal.

2.0 RECOMMENDATION

2.1 It is recommended that the Sub-Committee:-

- (1) considers an application for discretionary rate relief at Appendix 2 and Appendix 3 with reference to the policy guidelines at Appendix 1; and**
- (2) determines the appropriate % relief to be awarded in this case and provides reasons for the decision.**

BACKGROUND AND PROPOSALS

- 3.1 Cabinet on the 29th January 2014 (CEX/123) introduced four policies for determining applications for discretionary rate relief. The application in this report has been submitted by a charitable organisation and falls to be determined under paragraph 3 of Appendix 1

3.2 In this case the applicant must demonstrate that the application is exceptional. The case will be considered by a panel of three Cabinet Members who will balance the benefits a particular organisation brings to the residents of the District generally against the cost of awarding relief to the Council Taxpayer and the consequences on the Council's budget. In these specific cases relief will usually be awarded for a fixed period of one year.

3.3 The award of discretionary rate relief to charitable organisations and other non-profit making organisations is to help achieve our priorities and targets set out in the Council Plan.

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 may determine whether or not relief should be awarded although reference must be made to the Council's policy guidelines. The % awarded can be varied depending upon the individual circumstances.

6.0 LINKS TO COUNCIL PRIORITIES

6.1 The award of discretionary rate relief to charitable organisations and other non-profit making organisations 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. To date awards totalling £ 113,398.72 have been made leaving an unspent balance of £ 6337.28 available to this Sub-Committee.

7.1.2 If the Sub-Committee was to allow the appeal discretionary rate relief of up to 20% could be awarded to Mind (Ulverston), a maximum of £ 491.64. 80% mandatory relief has already been awarded to reflect their status as a registered charity.

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) (b) of the Local Government Finance Act 1988 gives the Council discretion to determine the chargeable amount where the property is occupied for the purposes of one or more institutions or other organisations none of which is established for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts. Relief to up to 100% can be awarded in total.

7.4 Social, Economic and Environmental

7.4.1 A sustainability impact assessment has not been carried out as these are individual applications.

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 proposal based on a previously agreed Council policy for which an assessment was undertaken.

7.6 Risk

Risk	Consequence	Controls required
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

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APPENDICES ATTACHED TO THIS REPORT

Appendix No.	
1	GUIDELINES FOR DETERMINING APPLICATIONS FOR DISCRETIONARY RATE RELIEF FROM CHARITABLE AND OTHER NON-PROFIT MAKING ORGANISATIONS
2	DETAILS OF APPLICATION FROM MIND (ULVERSTON)
3	COPY OF APPLICATION FORM FROM MIND (ULVERSTON)

BACKGROUND DOCUMENTS AVAILABLE

There are no background papers to this report.

TRACKING INFORMATION

Assistant Director	Portfolio Holder	Solicitor to the Council	SMT	Scrutiny Committee
28/11/14	28/11/14	28/11/14	n/a	n/a
Executive (Cabinet)	Committee	Council	Section 151 Officer	Monitoring Officer
n/a	n/a	n/a	28/11/14	28/11/14
Human Resource Services Manager	Leader	Ward Councillor(s)		
n/a	n/a	n/a		