

NORTH LINCOLNSHIRE COUNCIL

**FINANCE, GOVERNANCE AND VETERANS
CABINET MEMBER**

NATIONAL NON-DOMESTIC RATE DISCRETIONARY RELIEF APPLICATIONS

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To decide the level of National Non-Domestic Rate (NNDR) discretionary relief to be awarded to eligible ratepayers in North Lincolnshire.
- 1.2 Rate reliefs provided to specific charitable organisations and other not for profit organisations have recently been reviewed and the recommended levels have been revised.
- 1.3 The award and review of business rate reliefs is undertaken in line with national guidance and local criteria which supports the council in the delivery of its priorities.

2. BACKGROUND INFORMATION

- 2.1 The arrangements for the collection of National Non-Domestic Rates (NNDR) are set nationally through legislation. The legislation makes provision for local authorities to grant relief to a range of non-domestic properties in a range of defined circumstances. This includes, for example, small business relief, charitable relief and empty property relief. Some relief is mandated and must be granted; other relief is discretionary. The council also has a relief scheme for cases of exceptional hardship.
- 2.2 The application of these provisions for granting NNDR relief help the council to deliver its council plan priorities, specifically Enabling Economic Growth & Renewal and Resilient & Flourishing Communities. An award of discretionary relief is made following an assessment of an organisation's circumstances using defined criteria. Under the current regime of part localisation of NNDR, the council funds a proportion of both the mandatory and discretionary reliefs it gives.
- 2.3 Three new applications for relief have been received and are set out in appendix A.
- 2.4 Periodically the awards are reviewed to consider any changes in circumstances that have occurred since the original assessment and reliefs are adjusted accordingly. This report also considers the findings of a recent review of reliefs provided to two charitable/Not For Profit organisations and recommends revisions as set out in the attached appendix B.

3. OPTIONS FOR CONSIDERATION

3.1 Option 1 – Award the recommended level of relief as set out in the attached appendices.

3.2 Option 2 – Consider a level of relief different to that recommended

4. ANALYSIS OF OPTIONS

4.1 Option 1 is recommended. The use of approved criteria for evaluating applications helps to ensure fairness and provides an evidenced basis for the award of relief to applicants.

5. FINANCIAL AND OTHER RESOURCE IMPLICATIONS (e.g. LEGAL, HR, PROPERTY, IT, COMMUNICATIONS etc.)

5.1 The cost of business rates reliefs is budgeted for as part of the council's collection fund. The budget for 2022/23 was set at £206k. The estimated additional cost of the proposed new relief is containable within the overall collection fund.

6. OTHER RELEVANT IMPLICATIONS (e.g., CRIME AND DISORDER, EQUALITIES, COUNCIL PLAN, ENVIRONMENTAL, RISK etc.)

6.1 There are no relevant implications or risks to declare.

7. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

7.1 An Integrated Impact Assessment is not required.

8. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

8.1 No consultation is required.

8.2 There are no conflicts of interests to declare.

9. RECOMMENDATIONS

9.1 To award the revised levels of rate relief to charitable organisations as set out in the attached appendices to this report.

DIRECTOR OF GOVERNANCE AND COMMUNITIES

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Background Papers used in the preparation of this report –

Local Government Finance Act 1988/ Local Government and Rating Act 1997

Application Forms/Exempt Application Form

APPENDIX A - NEW APPLICATIONS : CHARITY/NON PROFIT

App No.	Ratepayer	Property Address	Mandatory Charity 80%	PRN	Suggested Disc Relief %	Discretionary Relief £
1	Connect Foundation	Workshop – Unit 3 Bedford Park, Banbury Road, Scunthorpe, DN16 1UL	Y	ND440282768	20%	363.59
2	Crowle & Ealand Regeneration Project Ltd	Shop – 52/54 High Street, Crowle, DN17 4LB	N	ND630790493	100%	8692.85
3	Foresight North East Lincolnshire Ltd	Club (Social) – The Elm Pool, 28 Crosby Road, Scunthorpe, DN15 6SF	Y	ND440264119	15%	820.27
					<u>Total</u>	<u>9876.71</u>

APPENDIX B - APPLICATION REVIEW

App No.	Ratepayer	Property Address	Mandatory Charity 80%	PRN	Suggested Disc Relief %	Previous Disc Relief %	Difference In Relief £
1R	Ashby Decoy Golf Club	Golf Course – Burringham Road Scunthorpe DN17 2AB	Y	ND100109110	20%	0%	4505.60
2R	Workers Educational Association	Adult Education Centre – Wells Street, Scunthorpe DN15 6HL	Y	ND445000234	5%	0%	215.04
					<u>Total</u>		<u>4720.64</u>