

1 NATIONAL NON-DOMESTIC RATE DISCRETIONARY RELIEF APPLICATIONS – The Director: Governance and Communities submitted a report seeking a decision on the level of National Non-Domestic Rate (NNDR) discretionary relief to be awarded to eligible ratepayers in North Lincolnshire.

The arrangements for the collection of National Non-Domestic Rates (NNDR) were set nationally through legislation. The legislation made provision for councils to grant relief to a range of non-domestic properties in a range of defined circumstances. This included, for example, small business relief, charitable relief and empty property relief. Some relief was mandated and must be granted; other relief was discretionary. The council also had a relief scheme for cases of exceptional hardship.

The application of these provisions for granting NNDR relief helped enable the council to deliver its council plan, specifically the priorities of Enabling Economic Growth and Renewal and Resilient and Flourishing Communities.

Under the current regime of part localisation of NNDR, the council funded a proportion of both mandatory and discretionary reliefs it gave.

The report considered three new applications for relief and set out the proposed level based on an evaluation against set criteria.

Periodically the awards were reviewed to consider any changes in circumstances that had occurred since the original assessment and reliefs were adjusted accordingly. The report also considered the findings of a recent review of reliefs provided to two charitable/Not for Profit organisations and recommends revisions, as set out in the Appendix B to the report.

Resolved –That the revised levels of rate relief to charitable organisations, as set out in appendices to the report, be approved.

Publication date: 20/09/2022

Date of decision: 20/09/2022

Decided at meeting: 20/09/2022 - Finance, Governance and Veterans Cabinet Member

Effective from: 24/09/2022