

**NORTH LINCOLNSHIRE COUNCIL**

**FINANCE AND GOVERNANCE 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 New rate relief applications for 2020/21 have been received and the recommended level of discretionary relief proposed is based on evaluation using set criteria.
- 1.3 The award of business rate reliefs in line with national guidance and local criteria 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 Hardship Relief scheme for cases of exceptional hardship.
- 2.2 The application of these provisions for granting NNDR relief help enable the council to deliver its council plan, specifically the priorities of Growing the Economy and Enabling Communities to Flourish.
- 2.3 Under the current regime of part localisation of NNDR, the council funds a proportion of both mandatory and discretionary reliefs it gives.
- 2.4 This report considers four new applications for relief and sets out the proposed level based on an evaluation against set criteria.

**3. OPTIONS FOR CONSIDERATION**

- 3.1 Option 1 – Award the recommended level of relief as set out in the attached appendix.
- 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 2020/21 was set at £212k. The estimated additional cost of proposed new reliefs is within budget.

#### **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 level of rate relief to each applicant as set out in the attached appendix to this report.

DIRECTOR OF GOVERNANCE AND PARTNERSHIPS

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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 Forms  
Cabinet Member Report 25 May 2012

## APPENDIX A

App No.	Ratepayer	Property Address	Mandatory Charity 80%	R V £	PR N	Suggested Discretionary Relief %	Discretionary Relief £
<b><u>NEW APPLICATIONS : CHARITY/NON PROFIT</u></b>							
01/20	Winterton Men In Sheds	Community Centre - 8 King Street Winterton DN15 9RN	Y	1325	ND402900080	20%	266.97
02/20	Museum of RAF Firefighting	Warehouse - Plot 14 Billet Lane, Scunthorpe, DN15 9YH	Y	260000	ND445000199	20%	60206.74
03/20	Brigg & District Breast Cancer	Offices - Grd Flr Rear, The Old Chapel, Wrawby Street, Brigg, DN20 8JJ	Y	4850	ND085359125	20%	280.97
04/20	Ted Lewis Group	The Ted Lewis Centre, Ferriby Road, Barton on Humber DN18 5LE	Y	4300	ND053250272	100%	1734.20
						<b><u>TOTAL</u></b>	<b><u>62488.88</u></b>