

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 support the council in delivering its council plan, specifically the priorities of Enabling Economic Growth and Enabling Resilient and Flourishing Communities.
- 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 one new application for relief and sets out the proposed level based on an evaluation against set criteria (appendix).

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 as set out in the attached appendix to the 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

App No.	Ratepayer	Property Address	Mandatory Charity 80%	R V £	PR N	Suggested Discretionary Relief %	Discretionary Relief £
<u>NEW APPLICATIONS : CHARITY/NON PROFIT</u>							
01/20	British Trolleybus Society	Museum Store & Premises - Burntwood Belton Road Sandtoft DN8 5SX	Y	8700	ND620780185	15%	1969.25
						<u>TOTAL</u>	<u>1969.25</u>