

**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 2021/22 have been received and the recommended level of discretionary relief proposed is based on an 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 the council to deliver its council plan, specifically the priorities of Enabling Economic Growth & Renewal and Resilient & 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 the 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 2021/22 was set at £206k. The estimated additional cost of proposed new relief 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 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

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>							
01/21	Oikos - Brigg	Shop and premises 67 Wrawby Street Brigg, North Lincolnshire DN20 8JE	Y	10750	ND085350670	20%	781.86
<b><u>TOTAL</u></b>							<b><u>781.86</u></b>