

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 Rate reliefs provided to charitable organisations have recently been reviewed and the recommended levels have been revised based on an evaluation using established 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 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 the mandatory and discretionary reliefs it gives.
- 2.4 An award of discretionary relief is made following an assessment of an organisation's circumstances using defined criteria. Periodically the awards are reviewed to consider any changes in circumstances that have occurred since the original assessment and reliefs are adjusted accordingly.
- 2.5 This report considers the findings of a recent review of reliefs provided to charitable organisations and recommends revisions as set out in the attached 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 2021/22 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 appendix 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 Forms
Cabinet Member Report 25 May 2012

APPENDIX

App No.	Ratepayer	Property Address	Mandatory Charity 80%	PRN	Suggested Disc Relief %	Previous Disc Relief %	Difference In Relief £
1R	Crowle & Ealand Playing Assoc.	Sports Ground - Godnow Row Crowle DN17 4EE	Y	ND630730280	15%	20%	-238.08
2R	NLT Training Services Ltd	Workshop - Unit 4c Queensway Business Park Scunthorpe DN15 3RT	Y	ND445000051	10%	5%	128.00
3R	Epworth Old Rectory	Museum - 1 Rectory Street Epworth DN9 1HX	Y	ND661260010	10%	15%	-851.20
4R	Kings Christian Bookshop	Shop - 74/78 Frodingham Road Scunthorpe DN15 7JW	Y	ND440267492	5%	10%	-250.88
5R	Lincolnshire House Association	Community Centre - Brumby Wood Lane Scunthorpe DN17 1AF	Y	ND445000885	15%	10%	531.20