



CABINET – 4TH FEBRUARY 2015

SUBJECT: REVIEW OF NNDR DISCRETIONARY RATE RELIEF POLICY

REPORT BY: ACTING DIRECTOR OF CORPORATE SERVICES AND SECTION 151 OFFICER

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- 1.1 The attached report, which provided details of proposed changes to the Authority's Discretionary Rate Relief Policy, was considered by the Policy and Resources Scrutiny Committee on 20th January 2015. The report sought the views of Members on the recommendations contained therein, prior to its presentation to Cabinet.
 - 1.2 The report outlined the proposed changes, which include the re-categorisation of some elements of the Policy, the introduction of an appeals procedure and the consideration of potential changes that will generate savings to support the Authority's Medium-Term Financial Plan (MTFP).
 - 1.3 It was explained that where a property does not qualify for Mandatory Rate Relief, rating Authorities will consider the award of Discretionary Rate Relief under Section 47 of the Local Government Finance Act 1988. Authorities have discretion to grant relief of up to 100% to certain non-profit making bodies, which must meet certain criteria to be eligible. Mandatory Rate Relief is currently fixed at 80% of the rates payable where the ratepayer is a charity, or trustees for a charity, and the property is wholly or mainly used for charitable purposes. This is fully funded by the Welsh Government National Non-Domestic Rates (NNDR) pooling arrangements. Where a ratepayer is in receipt of 80% Mandatory Rate Relief, discretionary relief of up to 20% may also be granted, known as Top-Up Discretionary Relief.
 - 1.4 Following discussion on the content of the report, the Policy and Resources Scrutiny Committee unanimously recommended to Cabinet that for the reasons contained therein:-
 - (i) As outlined in paragraphs 4.3.1 to 4.3.3 of the report, the 'Miscellaneous Organisations' category be re-categorised and the suggested policy amendments be actioned;
 - (ii) As outlined in paragraph 4.4 of the report, the Policy be updated to include details of the appeals process;
 - (iii) Top-Up Discretionary Relief be removed where an organisation occupies one or more rating assessments within the Authority's area, which cumulatively amount to a total rateable value exceeding £100,000;
 - (iv) That the potential savings as outlined in paragraphs 4.5.2 to 4.5.4 of the report are not supported at this stage in the MTFP process.
 - 1.5 Members are asked to consider the recommendations.

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Appendices:

Appendix 1 Report to Policy and Resources Scrutiny Committee on 20th January 2015 – Agenda Item 14