

Report of the Head of Finance

REVIEW OF DISCRETIONARY NON-DOMESTIC RATE RELIEF – 2014/2015

1 Purpose of Report

- 1.1 To review award of Discretionary Rate Relief to Business Ratepayers for the 2014/2015 financial year.

2 Executive Summary

- 2.1 The Borough Council has the discretion to grant relief to not for profit making organisations providing they satisfy specified criteria.

3 Appendices

- 3.1 Appendix 1: Summary of cases for 2014/2015

4 Proposed Action:

- 4.1 **The Committee is invited to RESOLVE that Discretionary Rate Relief totalling £40,938.88 is awarded to organisations detailed in Appendix 1.**
- 4.2 **The Committee is invited to RESOLVE to serve notice on organisations detailed in Appendix 1 that the award of Discretionary Rate Relief will be cancelled on 31st March 2015 and a new scheme introduced.**

5 Background

- 5.1 The Local Government Finance Act 1988, Local Government and Rating Act 1997 & Rating (Former Agricultural Premises and Rural Shops) Act 2001 confer powers on Councils to grant rate relief. The power can be used to provide relief from all or part of the rates payable. Each case must be considered on merit.

6 Discussion

- 6.1 At the Resources Committee on 11th January 2012, members adopted a Discretionary Rate Relief policy to make the process clearer for applicants and to provide greater accountability in the award of relief as in the past; reliefs were rolled forward each year irrespective of the level of increase in Business Rates.
- 6.2 As part of the review process, ratepayers were informed in 2012 that the Council would review applications each financial year moving forward.

- 6.3 Any new applications will be presented to the Resources Committee for discussion before any award is made as per the current Discretionary Rate Relief Policy.
- 6.4 As part of the financial review, discretionary rate relief payments will be examined and a new policy introduced.
- 6.5 The earliest this can be introduced from is 1st April 2015 as ratepayers have to be given notice of one full financial year in writing before any change can be made. A letter would need to be served when notifying ratepayers of their 2014/15 liability.

7 Legal Powers

- 7.1 Section 47 of the Local Government Finance Act 1988 gives the Council the discretionary power to grant relief to non-profit making organisations and the authority to review applications once notice is given.
- 7.2 The Local Government Finance Act 1997 gives the Council the authority to backdate the award of discretionary relief within specified periods.
- 7.3 Regulation 2 of the Non Domestic Rating (Discretionary Relief) Regulations 1989 SI 1989/1059 states that when a billing authority varies a determination they must inform the ratepayer in writing and give notice of one full financial year.

8 Financial and Value For Money Implications

- 8.1 Cost to the authority in awarding the relief £40,938.88
- 8.2 There is no budget for Discretionary Rate Relief but this cost is income forgone from rate retention.

9 Risk Analysis

- 9.1 None

10 Implications for Resources

- 10.1 Qualifying organisations become eligible for the free three waste bin collections once approval is granted for full relief.

11 Implications for Stronger and Safer Communities

- 11.1 None

12 Implications for Equalities

- 12.1 None

13 Author and Contact Officer

Richard Watson, Consortium Business Rate Manager

14 Consultees

Samantha Knowles, Principal Accountancy Manager
Nigel Robinson, Principal Revenue and Benefits Manager

15 Background Papers

None

Appendix 1

Organisation Name	Address of Property	Charge to Borough Council of Wellingborough
1st Irchester Scout Group	Playing Field, Irchester	£27.88
Action for Children	Surestart House, Penrith Drive	£1,388.16
Animals In Need Northamptonshire	London Road, Little Irchester	£34.67
Bowling Club Ltd	Hatton Street	£1,339.96
Bozeat Playing Fields Association	Harrold Road, Bozeat	£175.21
Daylight Centre Fellowship	Queens Hall Day Centre	£214.78
Daylight Centre Fellowship	10 High Street Place	£252.46
Earls Barton Museum Trust	27 The Square, Earls Barton	£37.68
Earls Barton Youth Club	50 Harrowick Lane, Earls Barton	£199.70
Ecton Village Club	78a High Street, Ecton	£133.76
Finedon Community Sports & Leisure Assoc	69 High Street (Adj), Finedon	£103.62
Finedon Local History Society	71 Wellingborough Road, Finedon	£461.58
Finedon Town Bowls Club	Wellingborough Road, Finedon	£143.18
Finedon Youth Club	60 Orchard Road, Finedon	£57.46
Great Doddington Hall Committee	Church Lane, GreatDoddington	£128.11
Grendon Sapphires Football Club	40 Yardley Road, Grendon	£135.65
Homestart	1/3 Dexter's Chambers	£244.92
Irchester Narrow Gauge Railway Trust	Gipsy Lane, Irchester	£292.02
Irchester Village Hall Committee	36 School Road, Irchester	£229.85
Leisure and Community Partnership Ltd	Barnwell Road	£4,125.92
Leisure and Community Partnership Ltd	2/10 Thomas Street	£11,086.00
Nations Trust	42 Oxford Street	£602.88
Nene Valley Citizens Advice Bureau	2b High Street	£346.66
Northamptonshire Carers	Unit 7 Regent Park	£983.28
Orlingbury Village Hall Committee	15 Rectory Lane, Orlingbury	£178.98
Phoenix Resource Centre	2 Sanders Close	£386.22
Pravasi Mandal	65 Elsdon Road	£414.48
Refugee Relief	10 Saxon Court	£442.74
Serve	124 High Street Wollaston	£555.78
Service Six	26 Rock Street	£137.53
Shire Community Services Ltd	1 Orient Way	£713.36
Sofawise Furniture Recycling	49/51 Gordon Road	£339.12
St Johns Ambulance	1A Milner Road, Finedon	£60.29
St Johns Ambulance	6 Knox Road	£109.27
St Johns Ambulance	62 High Street, Irchester	£111.16
St Johns Ambulance	1A Elizabeth Way, Earls Barton	£342.89
Stanley Mews Community Trust	11 Stanley Mews	£32.40
Sywell Aviation Museum	Sywell Aerodrome, Sywell	£156.37
Sywell Village Hall Ctte	33 Sywell Village, Sywell	£38.62
Teamwork	38a Oxford Street	£1,311.04
The Castle (Wellingborough) Ltd	10 Castle Way	£1,850.88
The Crazy Hats Appeal	25 Sanders Road	£316.51
The Hope Project	127 Nest Farm Crescent	£297.67
The Hope Project	119 Nest Farm Crescent	£574.62
The Kingsway Centre	130 Kingsway	£203.47
The Wollaston Heritage Society	102/104 High Street, Wollaston	£175.21
Trustees of the Village Hall	52 Main Road, Grendon	£42.39
Victoria Centre	46-50 Palk Road	£659.40
Village Hall Committee	83 Main Street, Little Harrowden	£107.39
Wellingborough & East Northants Womens Aid	31 Sheep Street	£282.60
Wellingborough Afro Caribbean Assoc	27/30 Rock Street	£508.68
Wellingborough and District Hindu Association	69 Melton Road North	£199.70
Wellingborough and District Hindu Association	148 Highfield Road	£1,050.76
Wellingborough and District Talking Newspapers	4a Park Road	£70.65
Wellingborough District Scout Council	92 Newcomen Road	£41.45

Wellingborough District Scout Council	Croyland Road	£42.39
Wellingborough O G A	46 Oxford Street	£744.18
Wellingborough O G A	Sywell Road	£2,482.30
Wellingborough RFC	Wilby Lane, Great Doddington	£1,365.90
Wellingborough Youth Project	50 Angel Lane	£331.58
Winifred Wharton Trust	12 Castle Way	£848.32
Wollaston Association of Youth	Wollaston Primary School	£452.16
Wollaston Village Hall Committee	52 High Street, Wollaston	£211.01
	Total	<hr/> <hr/> £40,934.88

