

Item no.

Report to: **Executive**
Date: **1 July 2008**
Report of: **Executive Member for Resources**
Subject: **Discretionary Rate Relief - National Non Domestic Rates**
Ward: **All**

1.0 Purpose of the Report

1.1 To consider new applications for discretionary rate relief and the recommendations of the Rate Relief Panel which met on the 4 June 2008.

2.0 Consultation

2.1 In preparing the report I have consulted with the Head of Financial Management.

3.0 Background

3.1 Applications have been considered by the Rate Relief Panel in accordance with Sections 43, 45, 47 and 49 of the Local government Finance act 1988 and appropriate guidance provided by the Communities and Local Government (CLG) and the Institute of Revenues Rating and Valuation (IRRV).

3.2 Appendix 1 lists the applications and type of relief considered.
The recommendations in terms of the percentage and the amount of the relief are included on the schedule.

4.0 Position Statement and Optional Appraisal

4.1 New applications for discretionary relief were considered on merit by the Rate Relief Panel in line with appropriate guidance from the CLG/IRRV.

5.0 Implications

5.1 Financial

5.1.1 If the recommendations are accepted a total of £15,748.17 will be borne by the Council increasing the running total of relief to £83,329.48 in 2008/09, which is within the current budget provision.

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5.1.2 For information purposes the total granted to date is the equivalent of £3.09 for Band D and £2.06 for Band A properties.

5.2 Legal

5.2.1 There are no legal implications.

5.3 Policy

5.3.1 Declarations of Interest (Item 14*)

Councillor Napier declared an interest in item 14.

The recommendation in this case was agreed by the other members of the panel.

5.4 Local Government Review Implications

5.4.1 Rate relief applications in Appendix 1 will only be effective until 31st March 2009.
The rate relief policy for the new authority has yet to be determined.

5.5 Risk Assessment

5.5.1 A risk assessment has been completed and the necessary actions required to manage the identified risks have been implemented.
Applications for discretionary rate relief are partly funded by the District's taxpayers.

5.5.2 Failure to consider rate relief applications on a regular basis may result in the issue of incorrect rate bills and delays in ratepayer notifications regarding their rate relief entitlement.

5.5.3 Any delay could also impact on the authorities National non-domestic collection rate which is directly associated with the national performance indicator (BVPI 10).

5.6 Communications

5.6.1 There are no communication implications.

6.0 Corporate Implications

6.1 There are no corporate, equality and diversity, e-govt. or procurement implications.

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7.0 Recommendation

7.1 To approve the applications as set out in Appendix 1 of the report.

Background Papers

1. Report to the Rate Relief Panel on the 4th June 2008.
2. CLG/IRRV guidance notes on non-domestic rate relief.
3. District of Easington Risk Assessment