

TONBRIDGE & MALLING BOROUGH COUNCIL
FINANCE, INNOVATION and PROPERTY ADVISORY BOARD

04 January 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Recommendation to Cabinet - Non-Key Decision (Decision may be taken by the Cabinet Member)

1 APPLICATION FOR DISCRETIONARY RATE RELIEF

A report giving details, at paragraph 1.1, of a new application for discretionary rate relief.

The previously agreed criteria for determining applications for discretionary rate relief are attached at [ANNEX 1].

1.1 New application for discretionary rate relief

1.1.1 Since the last meeting of the Board, I have received a new application for rate relief that has reached a stage where it is ready for Members' consideration. I give below further details of this application.

1.1.2 **Hillsong Church London, The River Centre, Medway Wharf Road, Tonbridge, Kent, TN9 1RE. Rateable Value £26,750**

1.1.3 The applicant is a registered charity and I have therefore granted 80% mandatory rate relief. It is for Members to decide whether discretionary relief should be granted as well.

1.1.4 The aim of the charity is the advancement of the Christian faith for the benefit of the public.

1.1.5 The property is used for Sunday Church services and related weekly activities. A small amount of Bibles, Christian books and music are sold, but only to attending church members with the proceeds used for the purpose of the charity.

1.1.6 As the organisation is a national charity, Members might be inclined to refuse an award of discretionary relief as there does not appear to be any specific benefit to the residents of Tonbridge and Malling over and above the benefit to the residents of other areas in which the charity operates.

1.1.7 However, should Members decide to award the maximum 20% 'top up' relief as a 'special case', the applicant will receive £1,602.65 for the period 24 August 2016 to 31 March 2017.

1.1.8 Members are **REQUESTED** to consider the application and make an appropriate **RECOMMENDATION** to Cabinet regarding discretionary rate relief. If relief is awarded, Members might wish, in view of the uncertainty surrounding Government funding for future financial years, to consider time-limiting any awards of relief, initially, to 31 March 2017.

1.2 Legal Implications

1.2.1 As the granting of relief is a discretionary action, the only implication would be a challenge by way of judicial review if an organisation were unhappy with a decision. Such a challenge can succeed only when the Council behaves unreasonably.

1.3 Financial and Value for Money Considerations

1.3.1 In respect of all applications for rate relief, the financial considerations of granting relief are as set out in the body of the report. If relief is not granted, there is a beneficial impact on the Council's finances. This should not prevent each application being considered on its own merits however, as there must be some degree of consistency to prevent a legal challenge.

1.4 Risk Assessment

1.4.1 The only risk that I am aware of is a legal challenge to the Council's decisions (see above). This is unlikely.

1.5 Equality Impact Assessment

1.5.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

The Director of Finance & Transformation confirms that the proposals contained in the recommendation(s), if approved, will fall within the Council's Budget and policy Framework.

Background papers:

contact: Glen Pritchard
01732 876146

Applications for relief from the organisations referred to in the main body of the report received since September 2016 and held in Financial Services.

Sharon Shelton
Director of Finance and Transformation