

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

**19 May 2021**

**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 Council's policy in respect of discretionary rate relief is attached at [ANNEX 1].**

**1.1 New application for discretionary rate relief**

- 1.1.1 Since the last meeting of the Board, I have one 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 **Keyboard Print Solutions Limited, Unit 9 Mill Place, Platt Industrial Estate, Maidstone Road, Platt, Sevenoaks, Kent, TN15 8JL. Rateable Value £ 26,750**
- 1.1.3 The applicant is applying for relief for the period 1 April 2020 to 15 October 2020, at which point the unit was vacated and operations were moved to their other premises in Swanley.
- 1.1.4 The applicant's business is to supply printing for retail events and exhibitions. The property at Platt is a workshop, and therefore, was not eligible for the Expanded Retail Discount for the period in question as the property was not used wholly or mainly for retail purposes by visiting members of the public.
- 1.1.5 As the applicant was not entitled to any rate relief, they could not apply for a Retail, Hospitality and Leisure Grant. However, they applied for a grant from the Council's Discretionary fund and were subsequently awarded the sum of £25,000.
- 1.1.6 The applicant has stated that this grant was used to pay their rent. Since then, they have made over 15 people redundant, and do not have the money to pay their rates bill of £7,240.97.

- 1.1.7 The applicant has stated that the company's turnover has reduced in the last 12 months from £3.5M to £400,000 and had to vacate the property in Platt to keep the business going. Their full submission is attached at **[ANNEX 2]**.
- 1.1.8 Under Section 69 of the Localism Act 2011, a local authority is allowed to grant discretionary relief in any circumstances where it feels fit.
- 1.1.9 The policy states the Council is unlikely to grant relief unless there is some specific benefit to the residents of Tonbridge & Malling Borough Council over and above the benefit to the residents of other areas in which the business operates.
- 1.1.10 In this case, the applicant is asking for relief on a debt that is due for the period before the property was vacated. Therefore, Members may feel an award of relief is not appropriate, as there is no benefit to our residents with the company now situated in the Sevenoaks District Council area. Members should also note the applicant received the maximum grant from our discretionary fund last year.
- 1.1.11 Should Members decide to treat this application as a 'special case', any amount can be awarded up to the maximum £7,240.97.
- 1.1.12 Members are **REQUESTED** to consider the application and make an appropriate **RECOMMENDATION** to Cabinet regarding discretionary rate relief.

## **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.

## 1.6 Recommendations

- 1.6.1 Members are **REQUESTED** to consider the application from Keyboard Print Solutions Limited and make an appropriate **RECOMMENDATION** to Cabinet regarding discretionary rate relief.

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:

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Application for relief from the organisation referred to in the main body of the report received since February 2021 and held in Financial Services.

Sharon Shelton  
Director of Finance and Transformation