

To: Portfolio Holder for Finance, Innovation & Property

From: Glen Pritchard, Revenues Manager

Director: Sharon Shelton, Director of Finance & Transformation

BRIEFING NOTE: EXECUTIVE - NON-KEY DECISION

Summary of Issue: APPLICATIONS FOR DISCRETIONARY RATE RELIEF

Recommendation: In respect of the re-applications for relief as shown at ANNEX 2, discretionary rate relief be awarded and time-limited to 31 March 2023.

1 Background

1.1 Discretionary rate relief can be granted (as shown at **ANNEX 1**) either as a top-up to mandatory rate relief (in respect of charitable organisations and community amateur sports clubs) or, on its own, to non-profit-making organisations that are not charities etc. (and do not therefore qualify for mandatory rate relief).

2 Main Issues

2.1 Organisations that had awards of discretionary rate relief time-limited to 31 March 2022 have been invited to re-apply for discretionary relief from that date.

2.2 **ANNEX 2** shows the applications that have recently been received plus the levels of discretionary rate relief awarded in 2021/22 and the proposed amount of relief the organisations would receive in 2022/23.

2.3 The applications comply with the policy and are of particular benefit to the needs of the residents of the Borough. Therefore, there appear to be good grounds for continuing the current level of discretionary rate relief in all cases.

3 Legal Advice

3.1 The matters set out in this briefing note are considered routine or uncontroversial and a legal opinion has not been sought.

3.2 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.

4 Financial and Value for Money Considerations

- 4.1 In respect of all applications for rate relief, the financial considerations of granting relief are as set out in the annexes. 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.

5 Public Sector Equality Duty

- 5.1 No impact on other businesses.

6 Consideration by Overview and Scrutiny

- 6.1 We do not consider that this matter should needs to be considered by O&S/SSC before a decision is made.

7 Communications

- 7.1 A media release is not required.

8 Conclusion

- 8.1 Accepting the recommendation within this report will realign discretionary reliefs following the expiry of Covid related discounts.

9 Annexes

- 9.1 ANNEX 1 – Discretionary Rate Relief Policy 2022/23
ANNEX 2 – Organisations that have submitted a reapplication for relief