

NATIONAL NON-DOMESTIC RATES LOCALLY ADMINISTERED DISCRETIONARY RATE RELIEF POLICY

1. INTRODUCTION

- 1.1 At the spring budget the Government announced three rate relief schemes to support business following the revaluation which took effect from April 2017. The Department for Communities and Local Government (DCLG) sent guidance on how the schemes should operate, this is attached as Appendix A. Cabinet has already approved two schemes, Support for Pubs and Support for Small Businesses.

2. BACKGROUND

- 2.1 The third rate relief introduced by the Government is a locally administered Discretionary Rate Relief scheme. DCLG have stated that it is for billing authorities to decide their own scheme. A Task and Finish Group met to consider the scheme and make recommendations to Cabinet.
- 2.2 The purpose of the scheme is to assist those businesses who have had an increase in their business rates bill following the April 2017 revaluation. The proposed scheme is attached as Appendix B to this report
- 2.3 The Government has provided funding, over a four year period, with £414,000 available in 2017/18. Any funding which is not spent cannot be carried over to the following year. To fully utilise the funding available, we have worked with our software suppliers to ensure we maximise the funding distribution and support as many businesses as possible. We have identified approximately 410 ratepayers who may be eligible, as per the criteria set out in the policy, and we will write to these businesses to invite an application.
- 2.4 The funding is subject to consultation with our precepting authorities and their response supports assisting those ratepayers affected by a revaluation increase. The summary of the responses from Hampshire County Council, Hampshire Fire and Rescue Authority, and the Police and Crime Commissioner are attached as Appendix C.

3. DELEGATIONS

- 3.1 It is proposed that the Council's locally administered Discretionary Rate Relief Policy is administered by the Revenues Manager and appeal decisions made by the Service Manager.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no financial implications in granting the relief as the scheme is fully funded by the Government.
- 4.2 There will be an impact on administration and the government has provided funding of £12,000. This funding is for the administration of all three schemes.

5. PORTFOLIO HOLDER COMMENTS

- 5.1 I support this policy and I am pleased that through Government funding we are able to assist as many businesses as possible who have had an increase in their business rates bills following the revaluation.

6. RECOMMENDATIONS

- 6.1 That the locally administered Discretionary Rate Relief policy, as attached as Appendix B to this report, is approved and adopted; and
- 6.2 That the Revenues Manager and Service Manager be given delegated authority to make decisions on the above policy.

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Background Papers:

Business Rates Information Letter from
DCLG
Discretionary Rate Relief Policy
Consultation response