

NORTH LINCOLNSHIRE COUNCIL

**FINANCE AND GOVERNANCE
CABINET MEMBER**

NATIONAL NON-DOMESTIC RATE DISCRETIONARY RELIEF APPLICATIONS

1 OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To decide the level of National Non-Domestic Rate (NNDR) discretionary relief to be awarded to eligible ratepayers in North Lincolnshire.
- 1.2 New rate relief applications for 2018/19 have been received, and the recommended level of discretionary relief proposed is based on set criteria.
- 1.3 Existing discretionary reliefs have also been reviewed. Those where changes are proposed are reported here for decision.

2 BACKGROUND INFORMATION

- 2.1 NNDR legislation makes provision for granting relief to a range of non-domestic properties. That includes, for example, small business relief, charitable relief and empty property relief. Some relief is mandated and must be granted; other relief is discretionary.
- 2.2 Under the current regime of part localisation of NNDR the council funds a proportion of both mandatory and discretionary reliefs. As the Council is part of the Lincolnshire 100% Business Rates Retention Pilot the council will fund 99% of all reliefs in 2018/19.
- 2.3 The report considers new applications for relief as well as ratepayers already in receipt of rate relief. New and existing applicants continue to return forms fully completed.
- 2.4 The council also has a Hardship Relief scheme for cases of exceptional hardship.

3 OPTIONS FOR CONSIDERATION

- 3.1 The attached schedule shows 6 new applications, 20 review cases for Discretionary Relief and 2 Hardship Relief applications.

3.2 Option 1 – Award the recommended level of relief, shown on the attached schedule.

3.3 Option 2 – Consider a level of relief different to that recommended.

4 ANALYSIS OF OPTIONS

4.1 Approved criteria are used to score all applications for discretionary relief and to recommend the appropriate level of rate relief. These cover charitable, not for profit and voluntary sports organisations, and rural businesses. To continue using these criteria will ensure fairness in awarding relief for new applicants.

4.2 Applications meet the approved criteria for discretionary support. The level of relief is discretionary within the limits set.

4.3 The Hardship Relief scheme has its own criteria, which consider wider social and economic implications as well as the impact on the business. The level of support awarded is discretionary.

5 RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)

5.1 The cost of business rates reliefs are budgeted for as part of the council's collection fund. The budget for 2018/19 was set at £221.5k and the costs to date amount to £167.4k. The estimated additional cost of proposed new reliefs and revised reliefs amounts to **£33.9k**, therefore can be met from within the budget.

6 OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

6.1 An Integrated Impact Assessment is not required. Applications are considered from eligible organisations

7 OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

7.1 No consultation is required.

7.2 There are no conflicts of interests to declare.

8 RECOMMENDATIONS

8.1 To award the level of rate relief to each applicant as set out in the attached schedule to this report.

DIRECTOR: GOVERNANCE AND PARTNERSHIPS

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Background Papers used in the preparation of this report

Local Government Finance Act 1988
Application Forms
Exempt Application Forms
Cabinet Member Report 25 May 2012
Local Government and Rating Act 1997

APPENDIX

App No.	Ratepayer	Property Address	Mandatory Charity 80%	R V £	PR N	Suggested Discretionary Relief %	Discretionary Relief £
<u>NEW APPLICATIONS : CHARITY/NON PROFIT</u>							
1/18	Barnardos	Offices & Premises – Suite 1 Woodfield House Berkeley Business Centre Scunthorpe DN15 7DQ	Y	7500	ND445000160	20	1023.45
2/18	Wrawby Windmill Preservation Society	Windmill – Wrawby, Brigg DN20 8SR	Y	250	ND431609110	20	31.34
3/18	Haxey Parochial Church Council	Youth Hub - Adj 33 High Street Haxey DN9 2HH	Y	12500	ND690890400	10	590.93
5/18	Humber & Wolds Rural Action	Community Centre 8 King Street Winterton DN15 9RN	Y	1325	ND402900080	15	66.24
						TOTAL	1711.96

NEW **Rural Rate Relief**
APPLICATIONS:

6/18 (a)	Team Black Bull Ltd	Public House & Premises Townside East Halton	Y (2016)	9000	ND141609080	50	2236.50
6/18 (b)	Team Black Bull Ltd	Public House & Premises Townside East Halton	N (2017 & 18)	13,500 *	ND141609080	75	3686.59

*over the threshold for Mandatory Relief

TOTAL 5923.09

REVIEW CASES 2018/19

App No.	Ratepayer	Property Address	Mandatory Charity 80%	R V £	PR N	Suggested New Discretionary Relief %	Previous Discretionary Relief %	Discretionary Relief Difference £
05R	Scunthorpe & District Mind	Fenton Street, Scunthorpe, DN15 6QX	Y	7700	ND440266353	20%	15%	189.80
14R	Ms Kirsty Backhouse, Linda Warlow & Richard Stow	Directions Dance, 45a Newdown Road, Bottesford, DN17 2TX	N	18000	ND074400463	100%	85%	1296.00
17R	Carers Support Centre	11 Redcombe Lane, Brigg, DN20 8AU	Y	21000	ND083909025	20%	10%	1035.30
40R	Ancholme Valley Heritage Trust Ltd	1st Flr The Angel, Market Place, Brigg, DN20 8ES	Y	11000	ND083109148	20%	15%	271.15
41R	Ancholme Valley Heritage Trust Ltd	Brigg Heritage Centre, The Buttercross, Market Place, Brigg, DN20 8ES	Y	5200	ND083109047	20%	75% Disc only	-1372.80

59R	Creative Support Ltd	Schizophrenia Fellowship, Parkers Lane, Scunthorpe, DN16 2JY	Y	1250	ND445000294	5%	0%	27.22
65R	Kimberley Performing Arts Centre Ltd	Kimberley School of Dance. Enderby Road, Scunthorpe, DN17 2JL	Y	30500	ND445001417	20%	10%	1503.65
73R	Bottesford Town Football Club	Birch Park Football Ground & Sports Hall, Ontario Road, Bottesford, DN17 2TQ	N	52500	ND074909070	90%	80%	2588.25
74R	Bottesford Town Football Club	Playing Field, Sunningdale Road, Scunthorpe, DN17 2TQ	N	1875	ND440291883	90%	80%	90.00
89R	The Waterside Artists Co-operative Ltd	The Old Ropewalk Building, Maltkiln Road, Barton-on-Humber, DN18 5JT	N	15000	ND051409400	50%	75%	3600.00
95R	New Life Church	The Lighthouse, 203-205 Frodingham Road, Scunthorpe, DN15 7NH	Y	8400	ND440267301	20%	15%	828.24
96R	Jerry Green Dog Rescue	Wressle, Broughton, D20 0BJ	Y	77500	ND097009050	15%	0%	4990.68
98R	St Matthew Lodge Benevolent Fund	Masonic Lodge, Brigg Road, Barton on Humber, DN18 5DH	Y	4050	ND050859010	20%	0%	399.33
104R	Crosby Community Association	105-107 Frodingham Road, Scunthorpe, DN15 7JT	Y	9700	ND445000861	10%	15%	478.21

123R	Wrawby Under 5's Association	At St Marys C of E Primary School, Vicarage Avenue, Wrawby, DN20 8RY	Y	7400	ND432109055	20%	15%	729.64
128R	Scunthorpe Baptist Church	Unit 3 Bedford Park, Banbury Road, Scunthorpe, DN16 1UL	Y	3600	ND440282768	20%	15%	354.96
135R	Mrs Tina Parker T/A Gooch Judo Kwai 2000	Rear of Plot 14 Hebden Road, Scunthorpe, DN15 8DT	N	5600	ND445001300	100%	90%	2688.00
136R	Mrs Tina Parker T/A Gooch Judo Kwai 2000	Plot 14 Hebden Road, Scunthorpe, DN15 8DT	N	7800	ND445001301	100%	85%	3744.00
159R	Trustees of the Epworth Mechanics Institute Library	Store R/O Manor Court House, Market Place, Epworth, Dn9 1EU	N	530	ND660840070	100%	90%	254.40
167R	St Johns Ambulance Brigade	Collum Avenue, Scunthorpe DN16 2TF	Y	3600	ND440263558	20%	0%	342.26
							<u>TOTAL</u>	24038.29
HARDSHIP RELIEF APPLICATIONS						Relief Applied for £	Suggested Relief £	
	H1	Public House & premises		30800		2196.72		2196.72
	H2	Warehouse & premises		38000		18240.00		0
							<u>TOTAL</u>	2196.72
TOTAL ALL NEW AND REVISED								33870.06