



# COTSWOLD DISTRICT COUNCIL

Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>CABINET - 7 OCTOBER 2019</b>
Report Number	<b>AGENDA ITEM 9</b>
Subject	<b>APPLICATIONS FOR DISCRETIONARY RATE RELIEF</b>
Wards affected	Cirencester, Naunton, Coberley, Northleach and Bourton-On-The-Water.
Accountable member	Councillor Evemy. Cabinet Member for Finance Email: mike.evemy@publicagroup.uk
Accountable officer	Jon Dearing. Group Manager – Resident Services Tel: 01993 861221 Email: jon.dearing@publicagroup.uk
Summary/Purpose	To determine three new applications for Discretionary Rate Relief submitted under Section 47 of the Local Government Finance Act 1988 for the financial year 2018/19 and 2019/20 and four renewals for the financial year 2019/20.
Annexes	Annex A - Discretionary Rate Relief Overview Sheet Annex B - Discretionary Rate Relief Applications
Recommendation/s	a) <i>That Cabinet agree to the recommendations as detailed in the attached spreadsheet to renew four applications, grant one new application and decline two new applications.</i> b) <i>The determination of Discretionary Rate Relief is not delegated to Officers.</i>
Corporate priorities	None
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Leader of the Council, Portfolio Holder, Monitoring Officer, Section 151 Officer, Head of Paid Service, Group Manager and Senior Management.

## **1. BACKGROUND**

- 1.1.** The Council has the power to consider granting on an individual basis, Discretionary Rate Relief to non-profit making organisations and organisations suffering financial hardship.
- 1.2.** The Council has received three new applications for Discretionary Relief in relation to Business Rate liabilities for the financial year 2018/19 and 2019/20 and four applications for renewal for the financial year 2019/20. An overview of the applications and their corresponding financial impacts, is attached at Annex 'A' and copies of the applications, accounts and supporting evidence are attached at Exempt Annex B.

## **2. MAIN POINTS**

- 2.1.** The Council generally awards discretionary reliefs to accord with the Rating List. Specifically awards are made for the full period of the List where the value to the customer is below £500 per annum; and for a maximum of two years where the value to the customer is in excess of £500 per annum. However, the Council has the discretion to award for any period it deems to be appropriate. The current Rating List ends on 31 March 2021 and the new requests therefore relate to the List which commenced on 1st April 2017.
- 2.2.** 2<sup>nd</sup> Cirencester Scout Groups have submitted an application and supporting evidence in relation to Scout Hut, Adj Village Hall, Thessaly Road, Cirencester, GL7 2NG.
- 2.3.** Miss Joanne Archer has submitted an application and supporting evidence in relation to The Black Horse Inn, Naunton, Cheltenham, Gloucestershire, GL54 3AD.
- 2.4.** The National Star Centre has submitted an application and supporting evidence in relation to Ullenwood Manor Farm, Ullenwood Manor Road, Ullenwood, Cheltenham, Gloucestershire, GL53 9QT
- 2.5.** The SLM Community Leisure Charitable Trust has submitted four applications and supporting evidence in relation to The Corinium Museum and Gift Shop, Cirencester, The Resources Centre and Store at Northleach, Cotswold Swimming Pool and Leisure Centre, Cirencester and Bourton Leisure Centre at Bourton-on-The-Water.

## **3. FINANCIAL IMPLICATIONS**

- 3.1.** The introduction of the Localised Business Rates Retention scheme from 1<sup>st</sup> April 2013 means that the cost of Rate Relief will fall differently between organisations than it has historically. Up to 31st March 2013, Mandatory Relief was fully-funded by national government; Discretionary Relief was funded 25% locally and 75% by national government; and 'Top-Up' Relief was funded 75% locally and 25% by national government.

- 3.2.** From 1<sup>st</sup> April 2019, the Council is part of the Gloucestershire 50% Business Rates Pool and the costs of the discretionary relief will return to falling as follows:

Government – 50%

County Council – 10%

District Council – 40%

From April 2021, a revised 75% Business Rates Retention scheme is expected to come into operation. The government share of costs will reduce to 25%, the split of the remaining 75% is yet to be decided.

**4. LEGAL IMPLICATIONS**

- 4.1.** Applications are determined under Section 47 of the Local Government Finance Act.

**5. RISK ASSESSMENT**

- 5.1.** There are no Key Risks

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**6. EQUALITIES IMPACT (IF REQUIRED)**

- 6.1.** The renewal applications in respect of SLM Community Leisure Charitable Trust will ensure the continued provision of recreational facilities for the residents of the Cotswold Area. The new application from the 2<sup>nd</sup> Cirencester Scout Group will support the provision of Scout facilities for 55 children.

**7. CLIMATE CHANGE IMPLICATIONS (IF REQUIRED)**

- 7.1.** There are no implications in relation to climate change

**8. ALTERNATIVE OPTIONS**

- 8.1.** There are no alternative options for consideration.

**9. BACKGROUND PAPERS**

- 9.1.** There are no background papers.