

Individual Executive Decision Notice

Report title	Discretionary Charitable Relief	
Decision designation	GREEN	
Cabinet member with lead responsibility	Councillor Louise Miles Cabinet Member for Resources	
Wards affected	All Wards	
Accountable Director	Claire Nye, Director of Finance	
Originating service	Revenues and Benefits	
Accountable employee	Tracey Richards	Head of Revenues and Benefits
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Report to be/has been considered by	n/a	

Summary

This report seeks approval to award discretionary rate relief to an organisation in accordance with the policy approved by Cabinet (Resources) Panel on 4 February 2020.

Recommendation for decision:

That the Cabinet Member for Resources, in consultation with the Head of Revenues and Benefits approves the award of discretionary rate relief to the following organisation:

The PDSA

Signature

Signature

Date:

Date:

1.0 Background

- 1.1 The Scheme of discretionary rate relief for charitable and not for profit organisations was approved by Cabinet (Resources) Panel on 5 February 2019. The Panel also delegated authority to the Cabinet Member for Resources in consultation with the Head of Revenues and Benefits to grant awards under the scheme.

2.0 Awards of discretionary relief

- 2.1 All applications have been considered against the agreed scheme and verified through appropriate supporting evidence.
- 2.2 Appendix 1 includes further detail of the awards submitted for approval.

3.0 Evaluation of alternative options

- 3.1 This award is made in line with Council's discretionary relief policy and therefore the alternative option, not to award relief, is not considered appropriate.

4.0 Reasons for decision

- 4.1 The discretionary relief scheme supports charitable and not for profit organisations that provide facilities for local people that complement those provided by the Council or relieve the Council of the need to provide such facilities.

5.0 Financial implications

- 5.1 The City of Wolverhampton Council, as one of the constituent members of the West Midlands Combined Authority, is participating in a business rates retention pilot from April 2017, on a no financial detriment basis. The continuation of the existing 100% business rate retention pilots into 2019-2020 was confirmed as part of the final Local Government Settlement issued on 29 January 2019. As a result of entering into this pilot, the Council will retain 99% of business rates, no longer receive revenue support grant and receive a top up grant adjustment to account for the net effect of the changes. Therefore, under the 99% business rate retention scheme, the cost to the Council of awarding this relief in 2019-2020 will be in the region of £1,620.

[MH/07092020/T]

6.0 Legal implications

- 6.1 Section 47 of the Local Government Finance Act 1988 gives discretionary power to billing authorities to grant partial or full relief to certain categories of non-domestic ratepayer. The Non-Domestic Rating (Discretionary Relief) Regulations 1989 allow for this relief to be restricted to a fixed period.
- 6.2 It will be for the Council to ensure that any relief granted does not transgress state aid rules.

[TS/31082020/T]V]

7.0 Equalities implications

7.1 A full equality analysis has been completed in respect of the scheme which indicates that the Council's approach allows it to foster good relations and advance equal opportunities

8.0 Climate change and environmental implications

8.1 There are no climate change and environmental implications arising from this report.

9.0 Human resources implications

9.1 There are no human resources implications arising from this report.

10.0 Corporate Landlord implications

10.1 There are no corporate landlord implications arising from this report.

11.0 Health and Wellbeing Implications

11.1 There are no Health and wellbeing implications arising from this report.

12.0 Covid Implications

12.1 There are no Covid implications arising from this report.

13.0 Schedule of background papers

13.1 Report to Cabinet (Resources) Panel 04 February 2020 – Agenda item 6
<https://wolverhamptonintranet.moderngov.co.uk/ieListDocuments.aspx?CId=143&MId=11871&Ver=4>

14.0 Appendices

14.1 Appendix 1: Schedule of awards of discretionary rate relief recommended for The PDSA.