

Report for: **Cabinet**

Date of Meeting: 6th February 2024

Subject: **Non Domestic Mandatory & Discretionary Relief Policy for 2024/25**

Cabinet Member: Cllr James Buczkowski

Responsible Officer: Dean Emery Corporate Manager for Leisure Revenues Benefits and Corporate Recovery

Exempt: N/A

which are Exempt from publication under paragraph 3, Part 1 of Schedule 12A to the Local Government Act 1972 (as amended) as it contains information relating to the financial or business affairs of any particular person (including the authority holding that information)

Wards Affected: All wards

Enclosures: Mandatory and Discretionary Business Rates Relief Policy

Section 1 – Summary and Recommendation(s)

To provide Members with an update of the policy changes with regard to Discretionary Rate Relief.

Recommendation(s):

- Members approve the Policy before them and note the changes to the Discretionary Relief Policy in line with legislative changes as shown with the report. (2.0) (2.1) (2.2) (2.3) (2.4)
- To approve delegated authority to the Corporate Manager for Revenues, Benefits, Corporate Recovery, Corporate Fraud, and Welfare & Leisure in conjunction with the Cabinet Member for Finance, to make changes in accordance with law and local policy to keep the policy aligned with changes.

Section 2 – Report

- 1.0 Discretionary Reliefs are awarded in accordance with Section 47 of the Local Government Act 1988. Section 47 (9) restricts Councils including Parish Councils awarding relief to themselves. Where relief is imposed via Governmental request they are fully funded via s31, which pays back the Billing Authorities share.

- 2.0 In accordance with the recent NDR Bill that recently gain ‘royal assent’ the restriction on back dating has been lifted. Billing Authorities can decided the period in which to back date. Mid Devon Council will;
 - 2.1 Where the relief is not funded by s31 the relief will be backdated to the beginning of the financial year in which the application was received, or the appropriate date in accordance with the case
 - 2.2 Where the relief is funded by s31 the relief will be backdated to the beginning of the previous financial year, or the appropriate date in accordance with the case

- 2.3 In accordance with the recent NDR bill Rural Rate Relief (Top up), Public Toilet Relief and Heat Network Relief become ‘mandatory’ meaning these are a cost to the Billing Authority.

- 2.4 Improvement Relief is introduced with effect from the 1st April 2024; this relief is calculated by the Valuation Office Agency who will issue Certificates to the Council so the level of relief can be calculated.

Financial Implications

Unless otherwise stated by law all Reliefs come as a cost to Billing Authorities of 40%.

Legal Implications

No legal issued identified in this report

Risk Assessment

There are no known risks to these legal changes

Impact on Climate Change

No climate change issues identified in this report

Equalities Impact Assessment

No equality issues identified in this report

Relationship to Corporate Plan

Complies with current regulation for the administration of Non Domestic Rates Discretionary Relief.

Section 3 – Statutory Officer sign-off/mandatory checks

Statutory Officer:

Agreed by or on behalf of the Section 151

Date:

Statutory Officer: Maria De Leburne

Agreed on behalf of the Monitoring Officer

Date: 29 January 2024

Chief Officer: Stephen Walford

Agreed by or on behalf of the Chief Executive/Corporate Director

Date: 29 January 2024

Cabinet member notified: (no)

Section 4 - Contact Details and Background Papers

Contact: Fiona Keyes

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Background papers: Refreshed Mandatory and Discretionary Business Rates Policy