

## Record of an individual Cabinet member decision

Local Government Act 2000 and the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

<b>Decision made by</b>	David Dodds
<b>Key decision?</b>	No
<b>Date of decision</b> (same as date form signed)	
<b>Name and job title of officer requesting the decision</b>	Paul Howden Revenues and Benefits Client Manager
<b>Officer contact details</b>	Tel: 01235 422484 Email: Paul.howden@southandvale.gov.uk
<b>Decision</b>	To approve awards of revaluation discretionary rate relief to qualifying Non-Domestic (business) ratepayers for 2019/2020.
<b>Reasons for decision</b>	<p>Government announced in the Spring Budget 2017 a £300m discretionary relief fund over four-year period from <b>2017/2018 to 2020/2021</b> to support businesses facing the steepest increases in their rates bill following the 2017 revaluation of non-domestic properties. Every authority was provided with a share of the fund (for South, this has been confirmed at <b>£75,000</b> for <b>2019/20</b>) and was expected to consult and discuss options with their major precepting authorities (in the South's case this was Oxfordshire County Council) before adopting any scheme. This was done and, along with the other Oxfordshire districts and the City council, <b>the following general qualifying criteria were agreed:</b></p> <p><b>i)</b> The ratepayer must be in occupation on 31 March 2017. No relief will be awarded to those taking up occupation on or after 1 April 2017 or to unoccupied properties.</p> <p><b>ii)</b> All other mandatory reliefs must have been applied for prior to an application for Local Discretionary Relief being considered.</p> <p><b>iii)</b> The 2017 rateable value must be under £200,000</p> <p><b>iv)</b> The business rates bill must have increased after revaluation by more than 12.5%</p>

v) Where a property is formed following a split or merger after 31 March 2017 but qualified before the split or merger, a new calculation will be carried out.

vi) The property must have been in the rating list at 31 March 2017. Relief will not apply to new properties entered into the rating list retrospectively (unless under point v. above).

vii) An application form must be completed. All applications will be considered on their merits. Initially relief will apply from 1 April 2017 to 31 March 2018. A new application will be required in each subsequent year if applicable.

viii) Increases to the 2017 rateable value will only affect the award if effective from 1 April 2017 and are due to the 2017 rateable value being incorrect and not due to a material change to the property.

ix) Recalculations will be made where reductions in rateable value for either the 2010 or 2017 rateable value are made.

#### Exclusions

i) Relief will not be awarded to precepting bodies (i.e. County, District or Parish Councils).

ii) Applications will not be invited from banks, building societies or other major financial institutions.

iii) Applications will not be invited from multi-national businesses or large chains.

iv) Applications will not be invited from the NHS.

v) Applications will not be invited from charities.

Following software modelling, South is able to set awards at **7.4 per cent** for **51** qualifying ratepayers, based on Government guidance and the local qualifying criteria (listed above). This is expected to amount to approximately **£71,681**, with the remaining **£3,319** retained for changes in awards and unforeseen circumstances. There is no provision to carry forward any unspent funding to **2020/2021** (*although retrospective 2019/20 awards can be made up until 30 September 2020*).

The funding for **2020/2021** to be made available will be reduced to **£11,000**. Further modelling will be undertaken in due course to determine awards for future years.

**Alternative options rejected**

Various percentage awards were costed to take the council as near as possible to the available funding but to retain an amount for changes in awards and unforeseen

	circumstances. The option not to exercise discretion and therefore not award relief was dismissed.			
<b>Legal implications</b>	There are no legal implications emanating from this decision. Awards of relief will be made in accordance S.47 Local Government Finance 1988.			
<b>Financial implications</b>	The awards of relief will be fully funded by Government, so will not be detrimental to the council. New burdens funding has been made available to help cover the administrative costs of implementing the relief.			
<b>Other implications</b>	None			
<b>Background papers considered</b>	Government guidance/circulars			
<b>Declarations/conflict of interest? Declaration of other councillor/officer consulted by the Cabinet member?</b>	None			
<b>List consultees</b>		<b>Name</b>	<b>Outcome</b>	<b>Date</b>
	Ward councillors	N/A	N/A	N/A
	Legal	Ian Price	No Comment	04/04/2019
	Finance	William Jacobs	No Comment	04/04/2019
	Human resources	N/A	N/A	N/A
	Sustainability	N/A	N/A	N/A
	Diversity and equality	N/A	N/A	N/A
	Communications	N/A	N/A	N/A
	Chief Executive	Mark Stone	N/A	N/A
<b>Confidential decision?</b> If so, under which exempt category?	No			
<b>Call-in waived by Scrutiny Committee chairman?</b>				
<b>Cabinet member's signature</b> To confirm the decision as set out in this notice.	Signature <u></u> Date <u>23<sup>rd</sup> April '19</u>			

**ONCE SIGNED, THIS FORM MUST BE HANDED TO DEMOCRATIC SERVICES IMMEDIATELY**

For Democratic Services office use only		
Form received	Date:	Time:
Date published to all councillors	Date:	
Call-in deadline	Date:	Time: