

Single Member Cabinet Decision

Executive
Forward Plan
Reference

E3043

RULE 16 NDR Revaluation Relief update and minor Policy amendments

Decision maker/s	Cllr Charles Gerrish
The Issue	<p>The updated Bath and North East Somerset Council Non Domestic Rate Relief Policy gives guidance to officers administering claims for discretionary relief under discretionary powers provided by the Local Government Finance Act 1988</p> <p>The current Policy needs to be amended to enable Officers to award Revaluation Support Relief to all qualifying ratepayers irrespective of whether they have completed an application form to claim the relief. There are also some minor amendments that need to be made to the policy to remove references to obsolete relief and to allow Officers to award Pub relief for the financial year 2018/19, and to confirm that the amount of Revaluation Support relief that will be awarded to qualifying Ratepayers in respect of 2018/19 will be based on 48.5 percent of their 2017/18 award.</p> <p>These policy changes must be made urgently so that the Council can reflect the changes in Ratepayer's annual bills for 2018/19.</p>
Decision Date	On or after
The decision	The Cabinet Member agrees that the Council's Policy is amended in line with the recommendations set out in the report
Rationale for decision	<p>The Government has made it clear in Business Rates information letter 09/2017 that the Council is expected to facilitate the take up of Revaluation Support, and to take proactive steps in allowing the relief in accordance with their local policy. Due to low take up the Council should take steps to allow relief in cases where the ratepayers clearly qualify under the rules of the scheme without the need for ratepayers to complete an application form. The removal of the requirement for a form to be completed will allow relief to be granted automatically, cut down on administration costs, and should allow for accounts to be recalculated before the 2018/19 annual bills are calculated. The Government have also recently announced an extension to Pub relief for a further year into 2018/19 and the Councils Policy needs to be updated to allow Officers to award this relief in time for the annual bills to be recalculated. The policy should also be amended to remove references to reoccupation relief, as this relief has now become obsolete. A decision to remove these references now will save Officer and Member's time in not making a further amendment to the Policy, and will have no impact on current ratepayers as no ratepayers currently receive and cannot receive the relief. The funding provided by the Government for Revaluation Support will reduce in 2018 by</p>

	approximately 50 percent. The amounts of relief that will be awarded for 2018/19 should therefore be reduced by a corresponding amount or there is a risk that the Council will have to meet some of the costs of providing the relief from its own funds.
Financial and budget implications	There should be a small financial saving to the Council as it will be easier to administer the Revaluation Support scheme without the need to issue application forms. There is also a deadline by which the funds allocated to the Council must be used and any underspend should be returned to the Government. Whilst this may not have a direct financial effect on the Council, it is money given to the Council by the Government to help ratepayers and ultimately it is ratepayers who will lose out if funds remain unallocated.
Issues considered (these are covered in more detail in the report)	
Consultation undertaken	Other Councils including Cornwall and Wiltshire Councils, the Institute of Revenues, Rating and Valuation, other Council Departments and Statutory Officers
How consultation was carried out	Through email correspondence and meetings.
Other options considered	
Declaration of interest by Cabinet Member(s) for decision, including any dispensation granted:	
Any conflict of interest declared by anyone who is consulted by a Member taking the decision:	

Signatures of Decision Makers	
Date of Signature	

Subject to Call-in until 5 Working days have elapsed following publication of the decision