

Single Member Cabinet Decision

Executive
Forward Plan
Reference**E3082****Further Amendment to National Non Domestic Rate Policy**

Decision maker/s	Cllr Charles Gerrish for Finance and Efficiency
The Issue	The Bath and North East Somerset Council Non Domestic Rate Relief Policy gives guidance to officers administering claims for discretionary relief under powers provided by the Local Government Finance Act 1988. The Policy must be updated in order for the Council to be able to determine applications in respect of Revaluation Support relief which was introduced from April 2017
Decision Date	On or after 28/07/2018
The decision	The Cabinet Member approves the proposal relating to the relief in the document E3082 –Appendix D to Discretionary rates relief Policy – Revaluation Support.
Rationale for decision	The Council introduced the Business Rates Revaluation Support Relief scheme in 2017 and despite making automatic awards to all qualifying ratepayers there remains an amount unspent for 2017. Officers have contacted the Ministry for Housing, Communities and Local Government and understand that awards in respect of 2017 made after the end of the financial year will be supported financially by the Government up to 30th September 2018. In order to use more of the funding provided by the Government for this relief scheme the rules must be amended so that the percentages used to calculate each award are increased by 30%. Granting more relief will be in the best interests of Council Tax payers as it will support a diverse and vibrant local economy and is fully funded by Government.
Financial and budget implications	The council has been allocated a sum of money to finance the relief scheme, and if any of this money is not spent by the end of September of the following year it must be returned to the government.
Issues considered (these are covered in more detail in the report)	The reporting of financial returns to the Government. Awards of relief for 2018/19 are based on 48% of the award for 2017/18, so if the council had underspent in 2017 then there would be a similar issue at the end of 2018.
Consultation undertaken	Staff; Section 151 Finance Officer; Monitoring Officer.
How consultation was carried out	Internal meetings, by email and telephone
Other options considered	Awarding a set amount to all qualifying businesses was considered in place of increasing existing awards by 30%, but it was felt that increasing the percentages of awards would support the principles

	behind the scheme of giving more help to smaller businesses who had seen a higher increase in rateable value because of the business rates revaluation.
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	30/07/2018
Subject to Call-in until 5 Working days have elapsed following publication of the decision	