

REPORT TO: Executive Board Sub-Committee
DATE: 9th September 2010
REPORTING OFFICER: Strategic Director – Resources
SUBJECT: Discretionary Non-Domestic Rate Relief
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is for members to consider 2 applications for discretionary non-domestic rate relief, under the provisions of the Local Government Finance Act 1988.

2.0 RECOMMENDATIONS: That

Under the provisions of Section 47, Local Government Finance Act 1988, discretionary rate relief be granted to the following organisations at the percentage indicated, for the period from 1st April 2010 or the commencement of liability, whichever is the later, to 31st March 2013:

Runcorn Residents Federation	100%
Tenants and Residents Organisations of England	20%

3.0 SUPPORTING INFORMATION

3.1 Under the provisions of Section 47 of the Local Government Finance Act 1988, the Authority is allowed to grant discretionary rate relief to organisations that are either a charity or a non-profit making organisation. This relief may also be awarded to Community Amateur Sports Clubs. A summary of the applications follows and a list of the associated figures are attached in Appendix 1.

Runcorn Residents Federation

Part Ground Floor, Jackson House, Second Avenue, Runcorn

Runcorn Residents Federation is a 'not for profit' organisation aiming to improve the conditions of life in Runcorn and to foster a community spirit. The group encourages combined and co-ordinated action on all matters of common interest, specifically targeting affordable rent levels and the provision of social housing. The Federation plays an active and participatory role with housing associations and the Council.

The premises are primarily used as a community office for the organisation, whilst also providing information and offering training and education to residents.

Runcorn Residents Federation is not a registered charity and does **not** qualify for mandatory rate relief. Consequently, the application is for discretionary rate relief only. The organisation was awarded 100% rate relief, when their previous application was considered for the former premises in Whitchurch Way, Runcorn.

Cost to Taxpayer (25%) 2010/2011 £ 724.50

Tenants and Residents Organisations of England
First Floor, Jackson House, Second Avenue, Runcorn

TAROE is a non-profit making company, limited by guarantee. It is an organisation with charitable aims, meaning that any profits generated are re-invested for the benefit of members. The company is governed by a voluntary board of directors, drawn from the membership and aims to provide a national organisation for tenants in the regulated housing sector, in order to further the interests of tenants, residents groups and associated bodies.

The premises are used as an administrative base for the organisation, from where it provides advice and assistance, initiates, develops and implements plans policies and procedures, whilst representing the views of those within the social housing sector across England. The company employs 3 people, all of which are resident within the Runcorn area.

As TAROE is not a registered charity, it does **not** qualify for mandatory rate relief. The application is for 100% discretionary rate relief. This organisation was previously awarded 20% rate relief, when the liability for all of Jackson House was held by TAROE.

Cost to Taxpayer (25%) 2010/2011 £ 1,060.88 (100%)

4.0 POLICY IMPLICATIONS

4.1 Members are required by the regulations to consider each application on its own merit. Any recommendations provided are given **for guidance only** and are consistent with previous decisions and Council policy.

5.0 OTHER IMPLICATIONS

5.1 75% of any discretionary rate relief granted to organisations receiving mandatory rate relief must be met by the Council Taxpayer, whilst 25% must be met if mandatory rate relief has **not** been awarded. Appendix

1 identifies the cost to the Council Taxpayer for each application. All the applicants provide support and/or education to the community, which is consistent with the Council's Corporate Plan.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

None Applicable.

6.2 Employment, Learning and Skills in Halton

Both organisations offer advice, education and training to residents.

6.3 A Healthy Halton

None applicable.

6.4 A Safer Halton

None applicable.

6.5 Halton's Urban Renewal

None applicable.

7.0 RISK ANALYSIS

7.1 There are no key risks associated with the proposed action.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The applicants offer their services to all sections of the community, without any prejudice.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

9.1 Document	Place of Inspection	Contact Officer
Application forms and supporting evidence	Kingsway House, Caldwell Road, Widnes	Phil Murphy, Business Rates Manager

APPENDIX 1

Ratepayer	Address	Annual Rates 20010/11 £	Actual Rates Liability 2010/2011 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2010/2011 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2010/2011 £	Actual Cost of Relief to HBC 2010/2011 £
Runcorn Residents Federation	Part Ground Floor, Jackson House, Second Avenue, Runcorn	2,898.00	2,898.00	Nil	2,898.00	100%	724.50	724.50
Tenants and Residents Organisations of England	First Floor, Jackson House, Second Avenue, Runcorn	4,243.50	4,243.50	Nil	4,243.50	100%	1,060.88	1,060.88