

REPORT TO: Executive Board Sub-Committee
DATE: 8th September 2011
REPORTING OFFICER: Strategic Director – Policy & 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 4 applications for discretionary non-domestic rate relief, under the provisions of the Local Government Finance Act 1988.

2.0 RECOMMENDATIONS: That

(1) Under the provisions of Section 47, Local Government Finance Act 1988, discretionary rate relief be granted to the following organisation at the percentage indicated, for the period from 1st April 2011 or the commencement of liability, whichever is the later, to 31st March 2013:

Halton Haven Hospice	20%
SHAP Ltd	20%

(2) In respect of the following organisation, it is also recommended that they should be granted discretionary rate relief for the backdated element of the charge from 1st April 2010 or the commencement of liability, whichever is the later:

Halton Haven Hospice	20%
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(3) Under the provisions of Section 47, Local Government Finance Act 1988, the following application for discretionary rate relief be refused:

Runcorn Golf Club Ltd	20%
Widnes Golf Club	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.

Halton Haven Hospice

Unit 18, Expressway Industrial Estate, Pimlico Road, Runcorn

Halton Haven is an independent hospice providing palliative care for 15 in-patients and day care for another 50 patients. The organisation provides extensive care for the terminally ill and also offers respite facilities to the community. Although they will not exclude affected parties, their services are intended to provide assistance to the residents of Halton.

The application is in respect of a store, which is used to support the retail operation, in order to raise funds by the sale of donated goods to the public, in the organisation's shops. The premises were occupied with effect from 22nd February 2011.

As they are a registered charity, 80% mandatory rate relief has already been awarded but their application also includes a request for 20% discretionary rate relief. The hospice has previously been awarded the additional relief, in respect of 57-61 and 136 Widnes Road, Widnes, Unit 21, Expressway Industrial Estate and 25 High Street, Runcorn.

Cost to Taxpayer (75%) 2011/12 £649.50

Runcorn Golf Club Ltd

Clifton Road, Runcorn

Runcorn Golf Club Ltd has become registered as a Community Amateur Sports Club (CASC), with effect from 23rd February 2011. The club provides a not for profit sports facility, which is available to the local community.

The organisation supports and promotes sporting activity within Halton and the surrounding areas, with the main emphasis focusing on golf by the provision of the course and associated facilities.

As a registered CASC, the organisation qualifies for mandatory rate relief and has applied for the additional relief. The organisation was previously awarded 10% discretionary rate relief but this was prior to the club attaining CASC status and no further relief had been granted at this time. A similar award would now cost the Authority triple the amount of the previous sum, due to the alteration to the rate of the applicable contribution, following this change in circumstances.

Cost to Taxpayer (75%) 2011/12 £2,857.80

SHAP Ltd
35 Queens Avenue, Widnes

SHAP Ltd provides a range of housing services across Merseyside, including the provision of accommodation to young homeless people, support to the victims and witnesses of hate crime and domestic violence. They also offer specialist services to assist with drug and alcohol issues and provide advocacy services.

The premises are used as an office and also provide interview facilities for the organisation. Additional use is currently being considered and is under review.

As a registered charity, 80% mandatory rate relief has already been awarded but the application includes a request for the additional relief. SHAP Ltd has previously been awarded the 20% discretionary rate relief for a similar operation at 5 Queens Avenue, Widnes.

Cost to Taxpayer (75%) 2011/12 £ 370.22

Widnes Golf Club
Highfield Road, Widnes

Widnes Golf Club has also registered as a CASC, with the status being attained on 19th May 2011. The organisation aim to provide and maintain a golf course and club house for the use of the local population.

The club provides a sporting facility which supports the playing of golf and the other associated social activity within Widnes. The provision of this course is intended to benefit the residents of the borough and the surrounding areas.

As a registered CASC, the organisation qualifies for mandatory rate relief and has applied for the additional relief. The organisation was previously awarded 10% discretionary rate relief but this was prior to the club attaining CASC status and no further relief had been granted at this time. A similar award would now cost the Authority triple the amount of the previous sum, due to the alteration to the rate of the applicable contribution, following this change in circumstances

Cost to Taxpayer (75%) 2011/12 £ 2,638.19*

* Based on liability as a CASC

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, where applicable, 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. The applicant provides 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

The services of SHAP Ltd are particularly aimed at young people.

6.2 Employment, Learning and Skills in Halton

None Applicable.

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 All of 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 2011/12 £	Actual Rates Liability 2011/2012 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2011/2012 £	Discretionary Rate Relief Claimed	Annual Cost of Relief to HBC 2011/2012 £	Actual Cost of Relief to HBC 2011/2012 £
Halton Haven Hospice	Unit 18, Expressway Industrial Estate Runcorn	4,330.00	4,330.00	80%	866.00	20%	649.50	649.50
Runcorn Golf Club Ltd	Clifton Road, Runcorn	19,052.00	19,052.00	80%	3,810.40	20%	2,857.80	2,857.80
SHAP Ltd	35 Queens Ave, Widnes	2,468.10	2,468.10	80%	493.62	20%	370.22	370.22
Widnes Golf Club	Highfield Road, Widnes	20,242.75	17,587.96*	80%	3,517.59*	20%	3,036.41*	2,638.19*

* Based on liability as a CASC