

REPORT TO: Executive Board Sub-Committee
DATE: 6 November 2008
REPORTING OFFICER: Strategic Director – Corporate and Policy
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 3 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 organisations at the percentage indicated, for the period from 1st April 2008 or the commencement of liability, whichever is the later, to 31st March 2009:

Halton Access to Media	100%
Halton Haven Hospice	20%
Tenants and Residents Organisations of England	50%

(2) In respect of the following organisations, it is also recommended that they should be granted discretionary rate relief for the backdated element of the charge:

Tenants and Residents Organisations of England	50%
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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 Access to Media
Camelot Way, Runcorn

Halton Access to Media are a 'not for profit' community media organisation, existing to serve the residents of Halton. The group is responsible for Halton Community Radio, which is the borough's only dedicated radio station.

The premises are used as an administrative base for the organisation, the broadcasting centre for the radio station and provide 2 recording studios for the use of volunteers from the community. Training and positive opportunities are provided for young people between the ages of 12 and 18, which are funded by Children in Need, to encourage participation in the media and assist in social and personal development.

As the organisation is not a registered charity, they do **not** qualify for mandatory rate relief and the application is for discretionary rate relief only. Similar community based groups, such as Kingsway Bike Project, have been awarded the maximum rate possible.

Cost to Taxpayer (25%) 2008/09 £681.45

Halton Haven Hospice
Unit 21, 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 1st August 2008.

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 the shops at 25 High Street, Runcorn and 136 Widnes Road, Widnes.

Cost to Taxpayer (75%) 2008/09 £415.23

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

TAROE is company limited by guarantee with no share capital, which receives no core funding and relies solely on grants from the Tenant Empowerment Programme, which is funded by the Housing Corporation. The company aims to provide a national organisation for tenants in the regulated housing sector and further the interests of tenants, residents groups and associated bodies. The organisation provides advice and assistance, initiates, develops and implements plans policies and procedures, whilst representing the views of those within the rented sector.

The premises are used as an administrative base for the company and provide office space for Runcorn Residents Federation, who in turn offers facilities for local residents and organisations. The property was occupied by the company from 22nd February 2008.

As TAROE is not a registered charity, the group does **not** qualify for mandatory rate relief. The application is for 100% discretionary rate relief. There is no comparable organisation within Halton, in order to provide guidance on previous awards.

Cost to Taxpayer* (25%)	2008/09	£3,436.13
	2007/08	£ 351.88

* figures based on an award of 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 new 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

Halton Access to Media provides facilities specifically aimed at children and young people, with funding from Children in Need.

6.2 Employment, Learning and Skills in Halton

Halton Access to Media offer training to enhance skills and learning. Tenants and Residents Organisations of England provide employment opportunities, currently employing 3 people.

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.

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	Catalyst House, Widnes	Phil Murphy, Business Rates Manager

APPENDIX 1

Ratepayer	Address	Annual Rates 2008/2009 £	Actual Rates Liability 2008/2009 £	Mandatory Rate Relief Awarded	Actual Rates Payable 2008/2009 £	Discretionary Rate Relief Claimed	Annual Cost of Relief Claimed to HBC 2008/2009 £	Actual Cost of Relief Claimed to HBC 2008/2009 £
Halton Access to Media	Camelot Way, Runcorn	2,725.80	2,725.80	Nil	2,725.80	100%	681.45	681.45
Halton Haven Hospice	Unit 21, Expressway Industrial Estate, Runcorn	4,158.00	2,768.20	80%	553.64	20%	623.70	415.23
Tenants and Resident Association of England	Jackson House, Second Avenue, Runcorn	13,744.50	13,744.50	Nil	13,744.50	100%	3,436.13	3,436.13