

REPORT TO: Executive Board

DATE: 18 October 2018

REPORTING OFFICER: Strategic Director – Enterprise, Community and Resources

SUBJECT: Discretionary Non-Domestic Rate Relief

PORTFOLIO: Resources

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to consider an application for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.

2.0 RECOMMENDATION: That the request for discretionary rate relief of 15% from 1st July 2018, for Halton Haven Hospice be approved for their premises at Canal Walk, Halton Road, Runcorn.

3.0 SUPPORTING INFORMATION

3.1 Under the amended provisions of the Local Government Finance Act 1988, the Council is able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not-for-profit organisation.

3.2 From 1st April 2017 the Council became responsible for meeting the full cost of all mandatory and discretionary relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.

3.3 An application for discretionary rate relief has been received as outlined below, from Halton Haven Hospice who are a registered charity. Currently, where discretionary rate relief has been granted to registered charities, it has been provided until 31st March 2019 in order to provide the organisations with some degree of certainty.

Halton Haven Hospice

Canal Walk, Halton Road, Runcorn, WA7 5QS

3.4 Halton Haven is an independent hospice providing palliative care for people whose illness is treatable but cannot be cured, with the goal of achieving the best quality of life for patients and their families. The

organisation provides extensive care free of charge for terminally ill patients and their families in the local community. Although they will not exclude affected parties, their services are intended to provide assistance to the residents of Halton.

- 3.5 The Halton Haven Hospice Charity Shop at 57-61 Widnes Road, Widnes, Cheshire, WA8 6AZ is normally used to store donated furniture. However, the Widnes shop is currently closed for an extensive programme of refurbishment. Therefore, donated furniture is currently being stored at Canal Walk, Halton Road, Runcorn instead.
- 3.6 The application received is in respect of premises wholly or mainly used for the storage of donated furniture until the Halton Haven Hospice charity shops need to replenish. Once the donated furniture is moved to the shops, the furniture is sold to raise funds to financially assist the provision of care offered by the Hospice.
- 3.7 As the organisation is a registered charity, 80% mandatory rate relief has already been awarded but their application also includes a request for 15% discretionary rate relief. The hospice has been receiving 15% discretionary relief at 57-61 Widnes Road, Widnes, WA8 6AZ and 25 High Street, Runcorn, WA7 1AP since 1st April 2016. The total cost of rate relief relating to Canal Walk, Runcorn, in 2018/19 would be;

Cost of 80% mandatory relief	£3,996.94
Cost of 15% discretionary relief	<u>£ 749.43</u>
Total cost to the Council	<u>£4,746.37</u>

4.0 POLICY IMPLICATIONS

- 4.1 The Board is required by the regulations to consider each application on its own merit. Any recommendations provided are given for guidance only, are consistent with Council policy and, wherever possible, previous decisions.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Appendix presents the potential annual costs to the Council of granting rate relief and the cost in the current financial year.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None

6.3 **A Healthy Halton**
None

6.4 **A Safer Halton**
None

6.5 **Halton's Urban Renewal**
None.

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 applicant 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 form	Kingsway House, Caldwell Road, Widnes	Adel Tomkins Senior Rating Officer

APPENDIX

Ratepayer	Address	Annual Rates Liability	Mandatory Rate Relief Awarded	Annual Cost of Mandatory Rate Relief to HBC	Disc. Rate Relief Claimed	Annual Cost of Disc. Rate Relief to HBC	Actual Rates Liability 2018/19	Actual Cost of Mandatory Relief to HBC from 1st July 2018 to 31st March 2019	Actual Cost of Disc. Rate Relief to HBC from 1st July 2018 to 31st March 2019
		£		£		£	£	£	£
Halton Haven Hospice	Canal Walk, Halton Road, Runcorn, Cheshire, WA7 5QS	6,655.50	80%	5,324.40	15%	998.33	4996.18	3,996.94	749.43