

PERTH AND KINROSS COUNCIL**Strategic Policy & Resources Committee – 13 February 2013****Granting of Non-Domestic Rates Relief****Report by Executive Director (Housing & Community Care)****ABSTRACT**

This report is to advise the Committee of the amount of discretionary Non-Domestic Rates relief granted in respect of new applications made during financial year 2011/12.

1. RECOMMENDATION

- 1.1 It is requested that the Committee note the amount of discretionary relief awarded in financial year 2011/12 in respect of new applications for Non-Domestic Rates relief, as detailed in Appendix A.

2. BACKGROUND

- 2.1 Under rating legislation the Council must grant 80% mandatory relief to qualifying charitable and non-profit organisations.
- 2.2 The Council may also grant additional discretionary relief (beyond 80%) to these charitable and non-profit organisations.
- 2.3 Qualifying Post Offices, general stores, food stores and petrol filling stations in designated rural settlement areas may also be awarded discretionary rates relief.
- 2.4 Discretionary relief may also be awarded in respect of other qualifying premises in designated rural areas provided they are of benefit to the local community.
- 2.5 Committee report number 00/86 amended the Scheme of Administration to allow the Director of Finance to award Rates relief in accordance with legislation and the Council's agreed discretionary policies. The Scheme of Administration was subsequently amended to allow the Executive Director (Housing & Community Care) this power.
- 2.6 It was agreed that an annual report of all properties granted relief during the preceding financial year would be submitted to Committee.

3. PROPOSAL

- 3.1 It is requested that the Committee note the content of this report and the amount of discretionary Non-Domestic Rates relief granted in respect of new applications made during the preceding financial year, as detailed in Appendix A.

4. CONSULTATION

4.1 No consultation was required in the preparation of this report.

5. RESOURCE IMPLICATIONS

- 5.1 Where discretionary rates relief is awarded, 75% of the amount is met by the National Non-Domestic “pool” arrangements and the remaining 25% falls to be met by the Council Tax payers of the Perth & Kinross Council area.
- 5.2 The policies relating to discretionary rates relief ensure that relief is awarded only where it is reasonable to do so and regard is always given to the impact on Council Tax payers.
- 5.3 The cost to the Council of granting discretionary relief during financial year 2011/12 was £139,789.52.
- 5.4 Of this amount, the cost to the Council of granting new awards of discretionary relief during financial year 2011/12 was £8,658.45 (details are given in Appendix A).
- 5.5 For comparison purposes only, the cost to the Council of new awards of Non-Domestic Rates relief approved by the Committee for the five previous years is shown below;

Financial Year	Cost to Council of New Awards During the Year
2010/11	£12,210.61
2009/10	£20,317.12
2008/09	£2,094.31
2007/08	£1,800.14
2006/07	£1,628.69

6. COUNCIL CORPORATE PLAN OBJECTIVES 2009-2012

- 6.1 Housing & Community Care provides a range of functions for customers. These functions support the work of the whole Council by assisting in the delivery of the Council's corporate objectives. As a consequence, this report does not specifically relate to one of the objectives but assists with the delivery of all five.

7. EQUALITIES IMPACT ASSESSMENT (EqIA)

- 7.1 The function, policy, procedure or strategy presented in this report was considered under the Corporate Equalities Impact Assessment process (EqIA) and assessed as not relevant for the purposes of EqIA.

8. STRATEGIC ENVIRONMENTAL ASSESSMENT

- 8.1 The matters presented in this report were considered under the Environmental Assessment (Scotland) Act 2005. However, no action is required as the Committee is requested to note the contents of the report only and are not being requested to approve, adopt or agree to an action or to set the framework for future decisions.

9. CONCLUSION

- 9.1 It is requested that Committee note the content of this report.

David Burke

Executive Director (Housing & Community Care)

Note: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report

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ANALYSIS OF NEW CASES WHERE DISCRETIONARY RATES RELIEF GRANTED DURING 2011/2012

APPENDIX A

APPLICANT	SUBJECT	RATES PAYABLE (£)	YEAR	%GRANTED	COST TO COUNCIL (£)
Breadalbane Strathtay YFC	Changing Rooms at Kenmore, Aberfeldy, Perthshire. PH15 2HL	£217.26	2011	100% Discretionary	£54.32
		£207.57	2010	100% Discretionary	£51.89
Salvation Army Trustee Co	Store at 61 South Street, Perth. PH1 5SY	£100.24	2010	80% Mandatory & 20% Discretionary	£5.01
Gowrie Care Ltd	Office at 10 Milnab Street, Crieff, Perthshire. PH7 4BH	£745.50	2011	80% Mandatory & 20% Discretionary	£37.28
		£712.25	2010	80% Mandatory & 20% Discretionary	£35.61
Onaway Properties Ltd	Office at Farmhouse, Donavoured Farm, Pitlochry, Perthshire. PH16 5JS	£1,086.30	2011	80% Mandatory & 20% Discretionary	£54.32
		£344.05	2010	80% Mandatory & 20% Discretionary	£17.20
Madderty Community Association	Madderty Hall, St David's, Madderty, Crieff, Perthshire. PH7 3PJ	£14,697.00	2011	80% Mandatory & 20% Discretionary	£734.85
		£4,424.03	2010	80% Mandatory & 20% Discretionary	£221.20
The Salvation Army	Warehouse at 101 Riverview Business Park, Friarton Road, Perth. PH2 8DF	£12,354.00	2011	80% Mandatory & 20% Discretionary	£617.70
		£1,487.50	2010	80% Mandatory & 20% Discretionary	£74.38

Live Active Leisure	Strathearn Recreation Centre, Pittenzie Road, Crieff, Perthshire. PH7 3JN	£56,939.50	2011	80% Mandatory & 20% Discretionary	£2,846.98
		£54,441.00	2010	80% Mandatory & 20% Discretionary	£2,722.05
Cornerstone Community Care	Office at 3C Riverview Business Park, Kinnoull House, Friarton Road, Perth. PH2 8DG	£2,470.80	2011	80% Mandatory & 20% Discretionary	£123.54
Royal Scottish Geographical Society	Meeting Room at Fair Maid's House, North Port, Perth. PH1 5LU	£614.56	2011	80% Mandatory & 20% Discretionary	£30.73
		£1,953.60	2010	80% Mandatory & 20% Discretionary	£97.68
Perthshire Abandoned Dogs Society	Store at 61 South Street, Perth. PH1 5SY	£104.64	2011	80% Mandatory & 20% Discretionary	£5.23
Comrie Development Trust	Store at Unit 75b, Cultybraggan, Comrie, Crieff, Perthshire. PH6 2HY	£238.56	2011	80% Mandatory & 20% Discretionary	£11.93
		£76.18	2010	80% Mandatory & 20% Discretionary	£3.81
Children 1st (Perth Action Group)	Store at 61 South Street, Perth. PH1 5SY	£101.26	2011	80% Mandatory & 20% Discretionary	£5.06
Cruse Bereavement Care Scotland Ltd	Office at 59 King Street, Perth, PH2 8JB	£1,554.90	2011	80% Mandatory & 20% Discretionary	£77.75
The Gloag Foundation	Office at Robertson House, 1 Whitefriars Crescent, Perth. PH2 0PA	£5,130.86	2011	80% Mandatory & 20% Discretionary	£256.54
Perth & Kinross Access Group	Store at 61 South Street, Perth. PH1 5SY	£205.90	2011	80% Mandatory & 20% Discretionary	£10.30
Kinnoull Church	Store at 61 South Street, Perth. PH1 5SY	£118.14	2011	80% Mandatory & 20% Discretionary	£5.91

Perthshire Woman's Aid	Rooms at 4C Campsie Road, Perth. PH1 2HN	£979.80	2011	80% Mandatory & 20% Discretionary	£48.99
Crossreach	Visitors Centre at North Square, 3 Edinburgh Road, Perth. PH2 8AS	£4,515.60	2011	80% Mandatory & 20% Discretionary	£225.78
Perth Six Circle Project	Office at Aultbea House, North Square, 3 Edinburgh Road, Perth. PH2 8AT	£5,239.80	2011	80% Mandatory & 20% Discretionary	£261.99
Perth Six Circle Project	Store at North Square, 3 Edinburgh Road, Perth. PH2 8AT	£408.96	2011	80% Mandatory & 20% Discretionary	£20.45
REPORT TOTAL					£8,658.45

