

## Report to Cabinet

Thursday, 26 January 2023

By the Deputy Leader and Cabinet Member for  
Finance & Parking

**DECISION REQUIRED**



Not Exempt

### Business Rates Discretionary Charitable Relief 2023/24

#### Executive Summary

This report provides Cabinet with a recommendation not to change the existing Discretionary Rate Relief scheme for charities and not for profit organisations. The current scheme grants charitable relief up to 100% for eligible organisations.

#### Recommendations

That the Cabinet is recommended:

- i) To refer the Discretionary rate relief scheme for 2023/24 as detailed in the appendix to Council for approval.

#### Reasons for Recommendations

- i) Discretionary rate relief is an annual scheme and therefore requires an annual review and approval.

**Background Papers:** None

**Wards affected:** All

**Appendix:** HDC Discretionary Rate Relief Policy 2023/24

**Contact:** Debra Collins, Revenues and Benefits Service Delivery Manager,  
[debra.collins@miltonkeynes.gov.uk](mailto:debra.collins@miltonkeynes.gov.uk)

Dominic Bradley, Director of Resources, 01403 215300

## **Background Information**

### **1 Introduction and background**

- 1.1 Horsham District Council provides discretionary rate relief to charities and not for profit organisations rate relief under s47 of Local Government Finance Act 1988.
- 1.2 The scheme should be reviewed and authorised annually by both Cabinet and Council, even when no changes are proposed to the scheme.

### **2 Relevant Council policy**

- 2.1 The charities and voluntary organisations that will benefit from this change support the Council's objectives to make Horsham District a great place to live, to have healthy and safe communities and care for our environment.

### **3 Details**

- 3.1 Horsham's Discretionary rate relief scheme provides financial support to charitable organisations and not for profit organisations by reducing their non-domestic rate liability by up to 100%. For charitable organisations this is by means of a top up to their entitlement of 80% mandatory charitable relief and for not for profit organisations discretionary relief of up to 100% may be applied to the rate account.
- 3.2 The recommendation of this report is that the current scheme is not changed for 2023/24.

### **4 Next steps**

- 4.1 This proposal report is submitted to Council for approval. The scheme will be implemented in the annual Business Rates bills issue in March for payment in 2023/24.

### **5 Views of the Policy Development Advisory Group and outcome of consultations**

- 5.1 This policy was presented to the Finance & Assets PDAG on 9 May 2022. The Councillors agreed that the scheme remained affordable for the Council and was necessary to help support the charitable and not for profit organisation within the district.
- 5.2 The Monitoring Officer and the Director of Resources have been consulted to ensure legal and financial probity and their comments included within the report.

### **6 Other courses of action considered but rejected**

- 6.1 Horsham District Council has the authority to reduce the amount of financial support awarded through this scheme. However, this course of action was rejected because of the need to continue to support charities and not for profit organisations during this time of economic uncertainty.

## **7 Resource consequences**

7.1 The policy has not changed, so no impact is expected on the cost of the scheme.

## **8 Legal considerations and implications**

8.1 Section 47 of the Local Government Finance Act 1988 gives discretionary power to billing authorities to grant partial or full relief to certain categories of non-domestic ratepayer.

## **9 Risk assessment**

9.1 As the policy is not changing, there is negligible risk.

## **10 Procurement implications**

10.1 There are no procurement implications stemming from the recommendation

## **11. Equalities and Human Rights implications / Public Sector Equality Duty**

11.1 No changes are proposed to the current Discretionary Business rates relief scheme, so there should be change to the implication on equalities or human rights.

## **12 Environmental implications**

12.1 There are no environmental implications arising from this report.

## **13 Other considerations**

13.1 There are no implications on GDPR on the application of the scheme. There are no implications for crime and disorder.