

**CABINET
15 SEPTEMBER 2020**

***PART 1 – PUBLIC DOCUMENT**

TITLE OF REPORT: CONSOLIDATION OF BUSINESS RATES AND COUNCIL TAX DISCRETIONARY POLICIES

REPORT OF THE SERVICE DIRECTOR – CUSTOMERS

EXECUTIVE MEMBER: EXECUTIVE MEMBER FOR FINANCE & IT

COUNCIL PRIORITY: BE A MORE WELCOMING, INCLUSIVE & EFFICIENT COUNCIL

1. EXECUTIVE SUMMARY

1.1 To compile and formally adopt the Business Rates & Council Tax Discretionary Policies in single documents

2. RECOMMENDATIONS

2.1. That Cabinet approves the Discretionary Non-Domestic Rate Relief Policy (Appendix 1) and the Council Tax Discretionary Reduction in Liability Policy (Appendix 2).

2.2. That the policies be reviewed every three years and authority to make minor amendments be delegated to the Service Director – Customers in consultation with the Executive Member for Finance & IT

2.3 That any significant changes or new policies to be added be approved by Cabinet

3. REASONS FOR RECOMMENDATIONS

3.1 To consolidate the plethora of legislation in single documents to make them more transparent, easier for the public to access and easier for the Council to maintain.

4. ALTERNATIVE OPTIONS CONSIDERED

4.1. The situation at present could continue. The consolidation of these policies in single documents is considered a good way of being more transparent and making them easier to access

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

5.1 The Executive and Deputy Executive Members for Finance & IT have been consulted on this report.

6. FORWARD PLAN

- 6.1 This report does not contain a recommendation on a key Executive decision and has therefore not been referred to in the Forward Plan.

7. BACKGROUND

- 7.1 Over many years various items of legislation have been implemented relating to Discretionary Reliefs and Reductions that Billing Authorities are able to apply to Business Rates and Council Tax accounts.
- 7.2 At this Council, the practice has been to seek authority from Cabinet, and prior to that the old Policy & Resources Committee to agree the various policies and then implement them.
- 7.3 It should have but has not been the practice to formalise the Cabinet/Policy & Resources Committee decisions into formal policy documents.
- 7.4 This has not prevented the ongoing application of the legislation, which the Council has carried out without any difficulty.
- 7.5 With the number and complexity of these discretionary powers increasing, it would seem to be a good time to consolidate these into single documents, one for Business Rates and one for Council Tax

8. RELEVANT CONSIDERATIONS

- 8.1. Consolidating the policies into single documents will:
- Provide greater transparency in terms of all the various Discretionary Schemes for each tax being in one place
 - Make it easier for the public to access the information
 - Make it easier for the Council to maintain the policies and make amendments and/or additions when required
 - Will reduce the risk of challenge
- 8.2 The Council has been working with ACS Limited, who provide advice and training on Revenues & Benefits matters, including maintenance of the Council's Council Tax Reduction Scheme, to bring the various policies and practices in the single documents at Appendices 1 & 2.
- 8.3 These documents only consolidate in one place what the Council already does and do not change at all any of the existing working practices.
- 8.4 With uncertainty over how long it will take for the COVID-19 recovery to take effect and in the knowledge that changes are planned to Business Rates, it is very likely that there will be more discretionary powers given to Billing Authorities in the next couple of years.
- 8.5 In line with the Council's constitution these will be for Cabinet to approve before being incorporated into the main policy document and subsequently implemented.

- 8.6 However, to prevent taking Cabinet time to approve minor changes to existing policies, it is recommended that these be delegated to the Service Director – Customers in consultation with the Executive Member for Finance & IT.

9. LEGAL IMPLICATIONS

- 9.1 Cabinet is being asked to agree the consolidation of existing practices into two single policy documents.

- 9.2 The relevant function vested in Cabinet by the Constitution is:

5.6.1 To prepare and agree to implement policies and strategies other than those reserved to Council

- 9.3 All the legal implications of the existing policies were considered by Cabinet/Policy & Resources Committee at the time they were agreed.

10. FINANCIAL IMPLICATIONS

- 10.1 The work completed by ACS Limited to consolidate the documentation cost £1,500 and was funded from existing budgets.

11. RISK IMPLICATIONS

- 11.1 Consolidating the policies and practices already carried out in these documents will reduce the risk of challenge because the Council does not have formal policies in place.

12. EQUALITIES IMPLICATIONS

- 12.1. In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.

- 12.2. Consolidation of these policies will make them more transparent and easier for all members of the public to access.

13. SOCIAL VALUE IMPLICATIONS

- 13.1. The Social Value Act and “go local” requirements do not apply to this report.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to this report.

15. HUMAN RESOURCE IMPLICATIONS

- 15.1 There are no Human Resources implications to this report.

16. APPENDICES

- 16.1 Appendix 1 – Discretionary Non-Domestic Rate Relief Policy
- 16.2 Appendix 2 - Council Tax Discretionary Reduction in Liability Policy

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18. BACKGROUND PAPERS

- 18.1 None