



Officer decision record

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| Directorate | Corporate Services |
| Date | 13 August 2020 |
| Contact Name | Vicki Guildford |
| Telephone No | 01983 821000 x 8944 |
| Subject Matter | Discretionary Rate Relief Policy 2019 – Amendment to policy for award of relief for 2020/21 due to Covid-19 to include Expanded Retail Discount |
| Decision Taken | To revise the current discretionary rate relief policy to take account of the changes made by Central Government in response to the coronavirus pandemic (Covid-19) for retail relief for 2020/21 |
| Relevant Background Considerations | In the Budget on 11 March 2020, Central Government announced that it would provide a discount of 100% to all premises that received retail discount and extend it to include the leisure and hospitality sectors. A further announcement on 23 March 2020 provided further measures to remove some exclusions so that retail, leisure and hospitality (RHL) properties that would have had to close as a result of the restrictions would be eligible for the 100% relief to occupied RHL properties in the year 2020/21. There will be no rateable value limit on the relief. |
| Consultation Undertaken | No consultation was considered necessary as the amendment to the policy granted additional funds from Government for the reliefs. |
| Options Considered and Reasons for the Decision | This is a revision of the original policy to include the changes as a result of the removal of some exclusions i.e. rateable value and an increase in the % of relief to reduce business rates bills for those affected by restrictions of the pandemic. |
| Legal Implications | The reliefs will be granted strictly in accordance with the guidelines provided by Central Government to support businesses. |

Financial Implications



The revision to the discretionary rate relief policy does not impact the council's budget as the total amount of government-funded relief available under the RHL scheme is 100% of the bill, after mandatory reliefs and, other discretionary reliefs funded by section 31 grants have been applied, excluding those where local authorities have used their wider discretionary relief powers introduced by the Localism Act which are not funded by section 31 grants.

Risk Management

There are no identified risks to the council in amending the policy to incorporate the revised RHL reliefs, as Officers will grant the reliefs strictly in accordance with the guidance issued by Central Government which is covered by section 31 grant funding provided by the government.

Delegation Being Exercised

The Officer Vicki Guildford, Revenues Manager is seeking agreement from the Cabinet Member of Resources that he supports the amendment to the discretionary rate relief policy.

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| Signed:  | Date: <u>13 August 2020</u> |
| I have consulted with the relevant Member in taking this decision. | |
| Signature of relevant Cabinet Member | |
|  | Date: <u>14 August 2020</u> |
| Signed _____ | |