

## **Item 07 – Discretionary Rate Relief**

The attached report was considered by the Finance & Investment Advisory Committee on 11 January 2024. The relevant Minute extract is below.

### **Finance & Investment Advisory Committee (11 January 2024, Minute 41)**

The Chief Officer for Customer & Resources presented the report, which set out the proposals for altering the criteria for awarding discretionary rate relief, and for continuing the awards from 2023/24 for a second year. The Non-Domestic Rating Act 2023 and associated regulations meant that rural rate relief cases no longer required “topping-up” from 50% relief, and thus the criteria only applied to rate relief for non-profit organisations, and top-up relief for charities and community amateur sport clubs. The total relief requested was around £212,000.

In response to questions, the officer clarified that applications for relief were made on a 2-yearly basis, but that the Chief Officer for Customer & Resources had delegated authority to field applications mid-year, if necessary.

Resolved: That

- a) It be recommended to Cabinet that the criteria for granting discretionary rate relief from 1 April 2024, as set out in the appendix to the minutes, be approved; and that
- b) It be recommended to Cabinet that the proposals for granting relief from business rates for 2024/25, as set out in the appendix to the minutes, be approved.