

1. **Non Domestic Rates Discretionary Revaluation Relief Scheme 2019/2020**
(Pages 1 - 5)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN UNDER DELEGATED POWERS

This is a record of a decision taken by the officers under delegated powers and where necessary taken in consultation with members and officers.

Delegated Power

Cabinet 1 August 2017: Non Domestic Rates Discretionary Revaluation Reliefs

Minute CAB41(2): That the principle of a banded scheme is retained in Years 2, 3 and 4 with delegated authority given to the s151 Officer, in consultation with the Leader, to review and decide the bandwidths and the value of the relief given to each band

Decision Taken

At the Budget on 8 March 2017 the Chancellor announced the Government would make available a discretionary fund of £300m over four years from 2017/2018 to support those businesses facing the steepest increases in their business rates bills as a result of the 2017 Revaluation.

Every Billing Authority has been awarded a share of the £300m based on the increases in their rates bills, and Billing Authorities are free to decide on a scheme to allocate this to their ratepayers.

Government will fully fund the cost of the relief providing it is below the amount allocated for each year. Any unspent amount must be returned to Central Government. We have been awarded the following amounts for our Discretionary Revaluation Relief scheme:

Year	Amount
1 - 2017/2018	£413,000
2 - 2018/2019	£201,000
3 - 2019/2020	£83,000
4 - 2020/2021	£12,000
Total	£709,000

The Council's Revaluation Relief scheme for 2017/2018 and 2018/2019 awards a fixed amount of relief dependent on how much a ratepayer's bill increased by on 1 April 2017, with increases organised into bands. The 2017/2018 scheme was agreed by Council on 21 September 2017 and amendments agreed on 25 January 2018. The 2018/2019 reliefs were agreed under a delegated decision on 12 January 2018. The reliefs are shown below:

Band	Increase From:	Increase To:	Amount of Relief 2017/2018	Amount of Relief 2018/2019
REVAL	£125	£249	£95	£50
REVALA	£250	£499	£200	£100
REVALB	£500	£999	£375	£200
REVALC	£1,000	£1,999	£750	£400
REVALD	£2,000	£2,999	£1,500	£800
REVALE	£3,000	£3,999	£2,250	£1,200
REVALF	£4,000	£4,999	£3,000	£1,600
REVALG	£5,000	No Max	£3,750	£2,000

The Revaluation Relief scheme for 2019/2020 will operate on the same principles as the 2018/2019 scheme, but with amended awards for each band. The relief will only be awarded to ratepayers who have seen an increase in their bill on 1 April 2017, so these will be the same ratepayers who received the relief in 2017/2018 and 2018/2019. There are no changes proposed to the values of the bands themselves.

The proposed revised awards are:

2018/2019			
Band	Increase From:	Increase To:	Amount of Relief 2019/2020
REVAL	£ 125	£ 249	£25
REVALA	£ 250	£ 499	£75
REVALB	£ 500	£ 999	£100
REVALC	£ 1,000	£ 1,999	£150
REVALD	£ 2,000	£ 2,999	£300
REVALE	£ 3,000	£ 3,999	£450
REVALF	£ 4,000	£ 4,999	£600
REVALG	£ 5,000	-	£750

The modelling based on the proposed scheme for 2019/2020 shows a predicted cost of £84,450 against a budget of £82,587 (funded by a fixed government grant) which is a slight overspend. Because the scheme is based on the increase in the ratepayer's bill on 1 April 2017 there will be no new cases qualifying for the relief in the 2019/2020 year (other than a few ratepayers who, for various reasons, may not have claimed in previous years). There will be awards that end because the ratepayer's account has closed which will reduce the overall in year cost, which should bring the cost below the £82,587 budget. Based on awards in 2018/2019 we anticipate the budget will be slightly underspent, but in the event we do exceed the budget in 2019/2020 the extra cost will be met from the overall business rates budget.

Reasons for the Decision

To ensure a Discretionary Revaluation Relief scheme is in place for 2019/2020.

Options considered

Various options were modelled and the above scheme most closely aligned to the funding available.

Any declarations of interest and details of any dispensations granted in respect of interests.

None

Authorisation

Signature



Lorraine Gore

Date

11/12/18 .

Consultation with members/officers

If the decision is taken following consultation with the members/officers, please give details:

To be agreed in consultation with the Council Leader

Signed by Member as consulted:



Councillor Brian Long

Date

17/12/18 .

Pre-Screening Equality Impact Assessment

Borough Council of
King's Lynn &
West Norfolk



Name of policy/service/function	Non Domestic Rates Revaluation Reliefs 2018/2019				
Is this a new or existing policy/ service/function?	Existing				
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service rigidly constrained by statutory obligations	The relief scheme awards a reduction to ratepayers who have seen an increase in their rates bill due to the 2017 revaluation. The scheme was introduced for 2017/2018 and is now extended in 2018/2019.				
Question	Answer				
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups according to their different protected characteristic, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
	Age			√	
	Disability			√	
	Gender			√	
	Gender Re-assignment			√	
	Marriage/civil partnership			√	
	Pregnancy & maternity			√	
	Race			√	
	Religion or belief			√	
	Sexual orientation			√	
	Other (eg low income)			√	
Question	Answer	Comments			
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No				
3. Could this policy/service be perceived as impacting on communities differently?	No				
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No				
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions?</p> <p>If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	N/A	Actions:			
		Actions agreed by EWG member:			
Assessment completed by: Name Joanne Stanton					
Job title Revenues and Benefits Manager	Date 11 January 2018				