

**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 2020/2021 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 overall 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 equal to or 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:

<b>Year</b>	<b>Amount</b>
1 - 2017/2018	£412,937
2 - 2018/2019	£200,569
3 - 2019/2020	£82,587
4 - 2020/2021	£11,798
<b>Total</b>	<b>£707,892</b>

The council's Revaluation Relief scheme for 2017/2018, 2018/2019 and 2019/2020 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 amount of relief for each band is calculated as a percentage of the minimum amount of the increase for that band. For example, the relief for band E for 2017/2018 is £2,250 – 75% of £3,000.

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 2019/2020 reliefs were agreed under a delegated decision on 17 December 2018. These reliefs are shown below:

Band	Increase From:	Increase To:	Amount of Relief 2017/2018	Amount of Relief 2018/2019	Amount of Relief 2019/2020
<b>% of lower band figure</b>			<b>75%</b>	<b>40%</b>	<b>15%</b>
REVAL	£125	£249	£95	£50	£25
REVALA	£250	£499	£200	£100	£75
REVALB	£500	£999	£375	£200	£100
REVALC	£1,000	£1,999	£750	£400	£150
REVALD	£2,000	£2,999	£1,500	£800	£300
REVALE	£3,000	£3,999	£2,250	£1,200	£450
REVALF	£4,000	£4,999	£3,000	£1,600	£600
REVALG	£5,000	No Max	£3,750	£2,000	£750

The Revaluation Relief scheme for 2020/2021 will operate on the same principles as the 2019/2020 scheme; however the amount of funding is now so low it is not possible to offer a reduction to all of the bands. Instead the relief will end for the lower bands, and will start at Band D. This means we can still give a meaningful reduction to those in the top four bands as these are the people most affected by the increases, rather than a much smaller reduction to all cases.

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, 2018/2019 and 2019/2020. There are no changes proposed to the values of the bands themselves.

The proposed revised awards are:

<b>2020/2021</b>			
Band	Increase From:	Increase To:	Amount of Relief 2020/2021
REVAL	£ 125	£ 249	£0
REVALA	£ 250	£ 499	£0
REVALB	£ 500	£ 999	£0
REVALC	£ 1,000	£ 1,999	£0
REVALD	£ 2,000	£ 2,999	£80
REVALE	£ 3,000	£ 3,999	£120
REVALF	£ 4,000	£ 4,999	£160
REVALG	£ 5,000	-	£200

The modelling based on the proposed scheme for 2020/2021 shows a predicted cost of £12,760 against a budget of £11,798 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 2020/2021 year (other than a few ratepayers who, for various reasons, may not have claimed in previous years). However there will be awards that end because the ratepayer's account has closed which will reduce the overall in-year expenditure, which should bring the cost below the budget. This has proven to be the case in previous years.

Based on awards in 2019/2020 we anticipate the final budget will be slightly underspent, but in the event we do exceed the budget in 2020/2021 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 2020/2021.

**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**



Manager and s151 Officer

**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:**



Date 7/10/19 .

# Pre-Screening Equality Impact Assessment

Borough Council of  
King's Lynn &  
West Norfolk



Name of policy/service/function	Non Domestic Rates Revaluation Reliefs 2020/2021				
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, 2019/2020 and 2020/2021.				
<b>Question</b>	<b>Answer</b>				
<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 <b>according to their different protected characteristic</b>, 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)			✓		
<b>Question</b>	<b>Answer</b>	<b>Comments</b>			
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? 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	<b>Actions:</b>			
		<b>Actions agreed by EWG member:</b> .....			
<b>Assessment completed by:</b> Name Jo Stanton					
<b>Job title Revenues and Benefits Manager</b>	<b>Date 30 September 2019</b>				

