

# **APPENDIX C**

## **WAVERLEY BOROUGH COUNCIL**

**EXECUTIVE – 2 SEPTEMBER 2008**

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**Title:**

**NATIONAL NON-DOMESTIC RATES - APPLICATIONS FOR RATE RELIEF**

**[Portfolio Holder for Finance: Cllr M H W Band]**

**[Wards Affected: Elstead and Thursley]**

**Note pursuant to Section 100B (5) of the Local Government Act 1972**

An annexe to this report contains exempt information by virtue of which the public is likely to be excluded during the item to which the report relates, as specified in paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972, viz.:-

Information relating to the financial or business affairs of any particular person (including the authority holding that information)

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**Summary and Purpose**

The purpose of this report is to consider an application for non-domestic rate relief which has been received by the Council, as provided for in the Local Government Finance Act 1988. The resource implications are dependent upon the outcome of the Executive's consideration of the application. Where an application is received for discretionary rate relief, 75% of any relief that is granted will be met by the General Fund, whilst the remaining 25% will be off-set against the contributions made to the NNDR Pool.

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**Introduction and Background**

1. At the Council meeting of 11 December 2007, the Council's Scheme of Delegation was amended so that the determination of discretionary rate relief in respect of new applications was delegated to the Deputy Chief Executive in accordance with the policy adopted by the Council (see Annexe 1 attached). However, where an application is received which is outside the policy guidelines currently in force, or an appeal is lodged against a delegated decision made by the Deputy Chief Executive, the application and appeal is submitted to the Executive for consideration. One such application has been rejected and an appeal has been made.
2. Details relating to the application, and the financial implications for the Council are contained in (Exempt) Annexe 3 attached.

**Recommendation**

It is recommended that no discretionary rate relief be granted.

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# ANNEXE 1

## DISCRETIONARY RATE RELIEF GUIDELINES OPERATED BY WAVERLEY BOROUGH COUNCIL

For organisations that satisfy the conditions of Section 47 of the Local Government Finance Act 1988 for the granting of discretionary relief, and who are not in receipt of mandatory relief in respect of the property, for the general categories of properties listed below, the rates chargeable will be reduced by 80%.

- (i) Welfare organisations; improvement of health and teaching of first aid; care of the sick and disabled.
- (ii) Institutes; village halls; community centre.
- (iii) Premises used for the advancement of religion.
- (iv) Educational Trusts.
- (v) National Trust premises.
- (vi) Youth Hostel.
- (vii) (a) Sports and Youth Clubs, whose membership is of a primarily local character, and where no liquor licence is in operation,  
(b) In respect of those organisations falling into (viii) (a) above, where a liquor licence is operated to reduce the payment of rates chargeable by 50%.
- (viii) the sole village store, post office and chemist shop in a rural settlement.**

For organisations that satisfy the conditions of Section 47, to remit the rates chargeable on premises used as Day Centres for the Elderly, premises used for the Winterwatch Project and premises used by the following bodies:-

Scouts and Guides Associations  
Hindhead Playing Fields Association  
WRVS Gostrey Club  
John Stanley Jeffries Swimming Pool Trust  
Haslemere Educational Museum  
Godalming Museum Trust  
Chantry's Community Association

Remit the payment of rates chargeable against the premises used by the following bodies for the purposes specified:-

St. John Ambulance Brigade	Ambulance Station
Red Cross	Ambulance Station
Phyllis Tuckwell Hospice	Charity Shop
Citizens Advice Bureaux	Advice Centres

For organisations that satisfy the conditions of Section 43 (6B) and qualify for 50% mandatory relief, to reduce the payment of rates chargeable by a further 30%, thereby giving total relief of 80%.

## ANNEXE 2

### WAVERLEY BOROUGH COUNCIL

### EXECUTIVE - 2 SEPTEMBER 2008

#### NATIONAL NON-DOMESTIC RATES – DISCRETIONARY RURAL RATE RELIEF

1. At its meeting on 2 October 2007 the Executive endorsed the guidelines drawn up at the meeting on 23 March 1998 which gave consideration to the type of business organisations in rural settlements it wished to assist and in which it decided to restrict such assistance to the sole general store, post office or chemist shop in a rural settlement. Since that meeting applications from a number of other businesses in rural settlements have been considered by the Executive but no relief has been granted to these organisations, thereby endorsing the previous decision made. The guidelines established at that meeting have been continued to the present day. There are 12 village stores and post offices and 2 chemists in rural settlements within Waverley that are receiving relief. A summary of the level of relief granted to them is as follows:

<b>Type of Shop</b>	<b>30% Discretionary in addition to 50% Mandatory relief</b>	<b>80% Discretionary relief</b>	<b>Amount of relief £</b>
Village store	5	-	2,833.83
Post Office/Store	7	-	3,579.75
Chemist	-	2	4,751.16

#### **2. Financial Implications**

<b>Property Eligible for Rate Relief</b>	<b>Type of Relief</b>	<b>Amount of Relief</b>	<b>Proportion offset against payments into NNDR Pool</b>	<b>Proportion borne locally by council taxpayers</b>
Property granted discretionary rate relief	Discretionary	80%	75%	25%