#### OFFICER DELEGATED DECISIONS FORM

# State the Delegated Authority that you are relying on in order to make this decision

Executive Member for Finance and Governance - decision dated 11 March 2020 – Rate Relief - Non Domestic Rates report which approved the following;-

Any future similar schemes or modifications to schemes be given to the Director of Finance, Governance and Support as section 151 Officer.

Approved report attached.

### Subject of decision:

Non-Domestic Rates Discretionary Reliefs funded by government

Individual local billing authorities are expected to adopt local schemes and determine in each individual case when, having regard to guidance, to grant relief under section 47 of the Local Government Finance Act 1988, as amended. It will allow Middlesbrough ratepayers to benefit from the policy action taken by central government to support business, by temporarily reducing the cost of business rates.

#### Text of decision:

That the Council adopt modified schemes based on the respective central government guidance – as outlined below and relating to the 12 month period from 01 April 2020 for Retail Discount and Pubs Discount and the extension of the discount to include estates agents, letting agents, betting shops and bingo halls.

#### Reason for decision:

On Wednesday 11 March 2020, the Chancellor announced additional measures to help business ratepayers in his Budget 2020. The Retail Discount previously announced further increased from 50% to 100% and was extended to include hospitality and leisure uses.

Similarly, the value of the Pubs Discount previously announced, and implemented in Middlesbrough, was increased from £1,000 to £5,000.

On 17 March 2020 & 20 March 2020, the Chancellor further announced the abolition of business rates for premises in use as hospitality, retail and leisure in accordance with the relevant guidelines. This also removed the rateable value threshold of £51,000.

On 25 March 2020, the Government announced a further expansion, removing some of the previous exclusions from the relief such as estate agents, letting agents, bingo halls, betting shops etc.

As these measures are for 2020-21 only, the Government is again not changing the legislation around the reliefs available to properties. Government has asked

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local authorities to make the necessary preparations to allow the Discounts to be included in bills as quickly as possible.

Guidance intended to support local authorities in administering the Discounts has been issued setting out the criteria which central Government states is to be used for the purpose of administering relief; which will be subject to the state aid confirmation and applied on that basis.

Central government will reimburse billing authorities and major precepting authorities for the actual cost to them under the rates retention scheme of the relief that falls within the definitions in the guidance provided.

## Other options considered (if any)

No reasons have been identified to warrant either awarding discount beyond the limitations expressed in the guidance, or for additionally restricting eligibility, in the local scheme.

Has an Impact Assessment been completed Yes/No – if yes please attach to the decision.

No

Declarations of Interest by any member or relevant local government body

None

Who have you consulted as part of the decision making process e.g. Head of Service, Executive Member, Community Association, Surveyor?

Councillor Chris Hobson, Executive Member for Finance and Governance

Date of decision

06 April 2020

Service area

Finance, Governance and Support

# OFFICER DELEGATED DECISIONS FORM

Name of Delegated Officer making decision - i.e. Officer who is designated
the power in the Constitution
Mr James Bromiley
Strategic Director of Finance, Governance and Support
Janes Brail
Name of the Officer making the decision – if power has been sub-
delegated to another Officer.
NA
List of background papers (do not list if contain exempt/confidential
information)
06 April 2020