

## **SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Cabinet **DATE:** 15<sup>th</sup> December 2014

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**WARD(S):** All

**PORTFOLIO:** Councillor Rob Anderson, Commissioner for finance & strategy

### **PART I** **KEY DECISION**

#### **BUSINESS RATES POLICIES AND RELIEFS**

##### **1 Purpose of Report**

The purpose of this report is for members to consider all Business Rates related policies in one document and to review and comment on these before approving the range of policies and reliefs available.

##### **2 Recommendation(s)/Proposed Action**

The Cabinet is requested to resolve that the Business Rates reliefs and policies included in appendix A be approved.

##### **3. The Slough Joint Wellbeing Strategy, the JSNA and the Corporate Plan**

The Slough Joint Wellbeing Strategy (SJWS) is the document that details the priorities agreed for Slough with partner organisations. The SJWS has been developed using a comprehensive evidence base that includes the Joint Strategic Needs Assessment (JSNA). Both are clearly linked and must be used in conjunction when preparing your report. They have been combined in the Slough Wellbeing Board report template to enable you to provide supporting information highlighting the link between the SJWS and JSNA priorities.

##### **3a. Slough Joint Wellbeing Strategy Priorities**

Slough Borough Council supports businesses facing financial issues by referring them to business coaches that can provide expert advice on how to strengthen and grow their business. This is part of a collaboration between the Council, Thames Valley Berkshire Local Enterprise Partnership and the Business Growth Hub. This support prevents businesses from decline and closure and can provide routeways out of financial hardship.

The report indirectly supports all of the Community Strategy priorities and cross cutting themes. The maintenance of good governance within the Council to ensure that it is efficient, effective and economic in everything it does is achieved through the improvement of corporate governance and democracy by ensuring effective management practice is in place.

#### 4 **Other Implications**

##### (a) Financial

Wherever the Council exercises discretion over Business Rates, there is a cost to the overall taxpayer. As part of the financial planning assumptions for the year ahead, the Council makes an estimated assessment as to the level of business Rates discretionary and relief that will be awarded, though the final award will be based around compliance with the various policies and reliefs included within this report. If members decide to take a different approach to the policies included in this report it will have an impact on the next year's budget position; for example if an extra period of relief was granted then there would be a cost in the next financial year, the estimated business rates income for the Council would fall, and extra savings would need to be delivered.

##### (b) Risk Management

<b>Risk</b>	<b>Mitigating action</b>	<b>Opportunities</b>
Legal		
Property		
Human Rights		
Health and Safety		
Employment Issues		
Equalities Issues		
Community Support		
Communications		
Community Safety		
Financial – changed policies lead to more applications	The criteria have been changed in some policies to further comply with the Council's objectives and make a more focussed level of discretion	Demand falls, leading to less Business Rates being paid
Timetable for delivery		
Project Capacity		
Other		

##### (c) Human Rights Act and Other Legal Implications

None.

##### (d) Equalities Impact Assessment

No identified need.

#### 5 **Supporting Information**

- 5.1 The appendix to this report details the various policies that the Council has in place in respect of Business Rates and aims to consolidate these into one document.

- Discretionary Business Rate Relief to Charities and other Not-for-Profit Organisations
- Rate Relief for Properties that are Partially Unoccupied for a Temporary Period
- Hardship Relief
- General Rate Relief
- Reoccupation Relief
- Retail Relief
- Inward Investment Policy
- To extend the existing Business Rate relief policy in respect of flooding

5.2 Members have approved many of these in the previous year, but there are some changes to some of these policies, and the general rate relief is a much more formal and expanded policy than previously included. The primary changes are in the discretionary rate relief one. The main changes to the previous year include:

- Removal of allowance for backdated claims
- Ensuring that the organisation supports the delivery of the Council's priority outcomes
- Ensuring that by providing discretionary relief, the organisation is relieving the Council of a financial burden elsewhere
- A focus around local organisations

The partially occupied policy has been reviewed and greater clarity is made on this, especially over the usage of a building when applying for temporary relief.

## 6 **Comments of Other Committees**

N/A

## 7 **Conclusion**

This report summarises a range of existing Business Rates related policy and aims to have these in one place for members to approve.

## 8 **Appendices Attached**

'A' - Business Rate policies and reliefs

## 9 **Background Papers**

'1' - Existing Business Rates relief policies 2014