Ardip Sandhu
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Date: 12 November 2024

Dear Councillor,

Overview and Scrutiny Committee

A Meeting of the **Overview and Scrutiny Committee** will be held at **Council Chamber**, Civic Offices, Civic Way, Swadlincote, DE11 0AH on **Wednesday, 20 November 2024** at **18:00**. You are requested to attend.

Yours faithfully,

Monitoring Officer
Executive Director – Law and People

To: **Labour Group**
Councillor S Bambrick (Chair), Councillor A Jones, (Vice-Chair) and Councillors M Gee, I. Hudson, G Jones and L Mulgrew.

Conservative Group
Councillors N Atkin, A Kirke and D Muller.

AGENDA

Open to Public and Press

1	Apologies.	
2	To receive the Open Minutes of the Meetings held on:	
	28 August 2024	**4 - 8**
	09 October 2024	**9 - 12**
3	To note any declarations of interest arising from any items on the Agenda	
4	To receive any questions by members of the public pursuant to Council Procedure Rule No. 10.	
5	To receive any questions by Members of the Council pursuant to Council Procedure Rule No. 11.	
6	REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA) – REPORT ON USAGE	**13 - 14**
7	DISCRETIONARY AND MANDATORY BUSINESS RATES POLICY	**15 - 40**
8	COMMITTEE WORK PROGRAMME	**41 - 42**

Exclusion of the Public and Press:

9 The Chairman may therefore move:-

That in accordance with Section 100 (A)(4) of the Local Government Act 1972 (as amended) the press and public be excluded from the remainder of the Meeting as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the paragraph of Part I of the Schedule 12A of the Act indicated in the header to each report on the Agenda.

10 To receive the Exempt Minutes of the Meetings held on:

Details
09 October 2024

- See agenda for reasons for exemption

11 To receive any exempt questions by Members of the Council pursuant to Council Procedure Rule No. 11.

Details

OVERVIEW AND SCRUTINY COMMITTEE

28 August 2024

PRESENT:

Labour Group
Councillor S Bambrick (Chair), Councillor A Jones (Vice-Chair)

Conservative Group
Councillors N Atkin, A Kirke and D Muller

In Attendance
Councillors A Wheelton and A Tilley

OS/11 APOLOGIES

The Committee was informed that apologies had been received from Councillors M Gee, I Hudson and G Jones.

OS/12 MINUTES

The minutes of the meeting held on 27 March 2024 were received and approved by the Committee and signed by the Chair.

OS/13 DECLARATIONS OF INTEREST ARISING FROM ITEMS ON AGENDA

The Committee was informed that a Declarations of Interest had been received from Councillor N Atkin in relation to item OS/17 by virtue of being a County Councillor

The Committee had been informed that a Declaration of Interest had been received from Councillor D Muller in relation to item OS/17 by virtue of being a County Councillor.

The Committee had been informed that a Declaration of Interest had been received from Councillor A Jones in relation to items OS/17 and OS/18 on the agenda by virtue of being a School Governor.

OS/14 QUESTIONS RECEIVED BY MEMBERS OF THE PUBLIC PURSUANT TO COUNCIL PROCEDURE RULE NO. 10

The Committee was informed that no questions from Members of the Public had been received.

OS/15 **QUESTIONS RECEIVED BY MEMBERS OF THE COUNCIL PURSUANT TO COUNCIL PROCEDURE RULE NO. 11**

The Committee was informed that no questions from Members of the Council had been received.

MATTERS DELEGATED TO COMMITTEE

OS/16 **REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA) – REPORT ON USAGE**

The Executive Director – Resources and Transformation presented the report to the Committee and sought approval of the recommendations.

RESOLVED:

1.1 The Committee approved the Council's Regulation of Investigatory Powers Act 2000 ('RIPA') Policy and Guidance document attached as to the report as Appendix 1.

1.2 The Committee noted the internal report on the Council's use of the Regulation of Investigatory Powers Act 2000.

OS/17 **SECTION 106 AGREEMENTS – EDUCATION CONTRIBUTIONS**

The Head of Planning and Strategic Housing introduced the Head of Development - Children's Services, the representative from Derbyshire County Council's Education Service to the Committee.

The Head of Development for Derbyshire County Council Education Service addressed the Committee providing a detailed explanation on where and how grants were allocated within each ward under Section 106 Funding Agreement contributions and education provision as outlined within Appendices 1 and 2 of the report. The Head of Development for Derbyshire County Council Education Service advised the Committee regarding the openings of new schools, granted planning permission for Drakelow Park Primary School, problems faced with the New House Farm regarding boundaries, pending power supply and Infinity Garden Village Secondary school being provided as part of the wider project.

Members raised concerns regarding new developments that had been slow to put in the infrastructure, increased class sizes, school acceptance numbers. Members queried lack of Special Educational Needs and Disabilities provision throughout Derbyshire, particularly in rural areas and sought clarity regarding its inclusion within Section 106 Funding Agreement.

The Head of Development for Derbyshire County Council Education Service informed the Committee that work had commenced in February 2023 with Special Educational Needs and Disabilities in local both local authority and private schools, mapping needs with Healthcare Plans and a cabinet paper had been approved in February 2024 for the expansion of provision.

The Chair thanked the Head of Development for Derbyshire County Council for their attendance and the invaluable information provided.

Members requested that the Head of Development for Derbyshire County Council to be invited to Committee meetings on an annual basis.

RESOLVED:

1.1 The Committee noted the Section 106 Funding Agreement, education contributions held by South Derbyshire District Council and Derbyshire County Council as outlined at Appendices 1 and 2 of the report.

OS/18 **REVIEW OF COMMUNITY BUILDINGS, ASSETS & PLAY AREAS**

The Head of Cultural and Community Services presented the report to the Committee and sought approval of the recommendation.

The Committee sought clarification relating to responsibility and management of future community buildings and play areas. The Head of Cultural and Community Services confirmed that these would be secured under Section 106 Funding Agreements.

Councillor A Jones expressed thanks and gratitude for the detailed report and enquired what efforts had been made to make greater use of facilities and introduce additional activities.

The Head of Cultural and Community Services referred the Committee to Table 3 within the report and confirmed that there would be a blend of operating models and plans for income generation and that a project was being developed to raise usage.

Members noted a difference in the budget of £9,500 when there was an actual spend of £45,000 associated with play equipment. The Head of Cultural and Community Services informed that health and safety had been paramount and given the age of the equipment the spend was necessary and costs would come down over time.

Members commented that there appeared to be scope to reduce energy costs by undertaking energy improvements. Members also commented that operating models should be considered, such as engaging a management company.

The Executive Director – Resource and Transformation referred the Committee to the 5-year plan and sustainable finance programme.

Members welcome the plan, maintenance review, register of disposes, and buildings no longer required.

RESOLVED:

1.1 The Committee noted the information and details related to South Derbyshire's Community Buildings.

OS/19 **COMMITTEE WORK PROGRAMME**

The Executive Director – Resources and Transformation presented the report to the Committee.

RESOLVED:

1.1 The Committee considered and approved the updated Work Programme.

OS/20 **LOCAL GOVERNMENT ACT 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

RESOLVED:

That, in accordance with Section 100(A)(4) of the Local Government Act 1972 (as amended), the press and public be excluded from the remainder of the Meeting as it would be likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the paragraphs of Part 1 of the Schedule 12A of the Act indicated in brackets after each item.

OS/21 **EXEMPT QUESTIONS FROM MEMBERS OF THE COUNCIL UNDER COUNCIL PROCEDURE RULE NO 11**

The Committee was informed that no exempt questions from Members of the Council had been received.

The Meeting terminated at 19:30 hours.

COUNCILLOR S BAMBRICK

CHAIR

OVERVIEW AND SCRUTINY COMMITTEE

09 October 2024

PRESENT:

Labour Group
Councillor S Bambrick (Chair), Councillor A Jones (Vice-Chair) and Councillors G Jones and I Hudson

OS/22 APOLOGIES

The Committee was informed that apologies had been received from Councillors M Gee (Labour Group), A Kirke, N Atkin and D Muller (Conservative Group).

OS/23 MINUTES

The Open Minutes of the meeting held on 12 June 2024 were noted and approved as a true record and signed by the Chair.

OS/24 DECLARATIONS OF INTEREST ARISING FROM ITEMS ON AGENDA

The Committee was informed that no Declarations of Interest had been received.

OS/25 QUESTIONS RECEIVED BY MEMBERS OF THE PUBLIC PURSUANT TO COUNCIL PROCEDURE RULE NO. 10

The Committee was informed that no questions from Members of the Public had been received.

OS/26 QUESTIONS RECEIVED BY MEMBERS OF THE COUNCIL PURSUANT TO COUNCIL PROCEDURE RULE NO. 11

The Committee was informed that no questions from Members of the Council had been received.

MATTERS DELEGATED TO COMMITTEE

OS/27 BUDGET SETTING APPROACH 2025-2026

The Head of Finance presented the report to the Committee and sought approval for the recommendations within the report.

Members considered the report and supported the officer's recommendation.

RESOLVED:

1.1 The Committee approved the budget setting approach within the report.

OS/28 **REVIEW OF RECYCLING COLLECTION STREAMS**

The Head of Operational Services presented the report to the Committee and sought approval for the recommendations.

Councillor I Hudson sought clarification regarding the financial implications for South Derbyshire District Council, particularly within the transitional, funding streams and grants.

The Head of Operations confirmed that those matters remained outstanding and that the Council was awaiting clarification from Derbyshire County Council.

Councillor G Jones sought clarification around the food waste weekly collections.

The Head of Operations confirmed that it was a legislative requirement to be rolled out by 01 April 2026 and that requirement was for a weekly service.

Members raised concerns regarding the suggested kitchen capacity and design and suggested that alternative sizes and shapes be explored.

The Head of Operations advised the Committee that they were the standard units used by other local authorities

Members enquired whether it would be beneficial to wait and see what other authorities did and sought clarity regarding charges following the one-year incentive.

The Executive Director - Environment and Communities provided assurance to the Committee that efficiencies across the board would be looked at, not just increasing the Council's fees and charges, such as collections over four days rather than five days. The Committee was advised that other authorities had led the way and had been carrying out food waste collections for twelve months.

RESOLVED:

1.1 The Committee considered the options for the supply of food waste caddy liners and recommended that the Environmental and Development Services Committee consider the following options:

- ***If the Council was minded to supply caddy liners to residents, were they to be provided as an introductory incentive only (1 roll on implementation of scheme);***
- ***The Council was to provide caddy liners at a reasonable cost for residents to purchase.***

- ***The Council provides Kitchen Caddies at reasonable cost for residents to purchase.***

OS/29 **COMMITTEE WORK PROGRAMME**

The Executive Director – Resources and Transformation presented the report to the Committee.

RESOLVED:

1.1 That the Committee considered and approved the updated work programme.

OS/30 ***LOCAL GOVERNMENT ACT 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985***

RESOLVED:

That, in accordance with Section 100(A)(4) of the Local Government Act 1972 (as amended), the press and public be excluded from the remainder of the Meeting as it would be likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the paragraphs of Part 1 of the Schedule 12A of the Act indicated in brackets after each item.

EXEMPT MINUTES

The Exempt Minutes of the meeting held on 12 June 2024 and were received and approved as a true record and signed by the Chair.

EXEMPT QUESTIONS FROM MEMBERS OF THE COUNCIL UNDER COUNCIL PROCEDURE RULE NO 11

The Committee was informed that no exempt questions from Members of the Council had been received.

The Meeting terminated at 19:00 hours.

COUNCILLOR S BAMBRICK

CHAIR

REPORT TO:	**OVERVIEW AND SCRUTINY COMMITTEE**	**AGENDA ITEM: 6**
DATE OF MEETING:	**20 NOVEMBER 2024**	**CATEGORY: DELEGATED**
REPORT FROM	**EXECUTIVE DIRECTOR – LAW AND PEOPLE**	**OPEN**
MEMBERS' CONTACT POINT:	**ELISABETH PAGE - HEAD OF LEGAL AND DEMOCRATIC SERVICES** elisabeth.page@southderbyshire.gov.uk	**DOC:**
SUBJECT:	**REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA) – REPORT ON USAGE**	
WARD(S) AFFECTED:	**ALL**	**TERMS OF REFERENCE: Article 6.03 (b) (viii)**

1.0 Recommendations

1.1 To note the internal report on the Council's use of the Regulation of Investigatory Powers Act 2000.

2.0 Purpose of Report

2.1 To note the Report on the Council's use of the Regulation of Investigatory Powers Act 2000 between 31 May 2024 to 30 September 2024.

3.0 Detail

3.1 The Overview and Scrutiny Committee is authorised to review the Council's use of RIPA, set the Council's general surveillance policy, and consider quarterly reports on the use of RIPA to ensure that it is being used as per the Council's Policy.

3.2 RIPA is intended to regulate the use of investigatory powers and ensure they are used in accordance with Human Rights. This is achieved by requiring certain investigations involving covert surveillance to be authorised by an appropriate Authorising Officer and then a JP before they are carried out.

3.3 Directed Surveillance is often conducted by local authorities to investigate benefit fraud or to collect evidence of anti-social behaviour. It may involve covertly following people, covertly taking photographs of them or using hidden cameras to record their movements.

3.4 RIPA stipulates that the person (Authorising Officer) granting an authorisation for Directed Surveillance must believe that the activities to be authorised are necessary on one or more statutory grounds. The members of the Leadership Team, identified in

the Council's Policy and Procedure, consider all applications for authorisation. The Authorising Officer must ensure that there is satisfactory reason for carrying out the surveillance, the covert nature of the investigation is necessary, proper consideration has been given to collateral intrusion, and the proposed length and extent of the surveillance is proportionate to the information being sought. This involves balancing the seriousness of the intrusion into the privacy of the subject of the operation against the need for the activity in investigative and operational terms. The Council is required to obtain judicial approval prior to using covert techniques. The Council's use of Directed Surveillance under RIPA is limited to the investigation of crimes which attract a six month or more custodial sentence.

3.5 The usage of RIPA during the period 31 May 2024 to 30 August 2024 has been nil. No authorisations have been requested or granted.

4.0 Financial Implications

4.1 None arising directly from this report.

5.0 Corporate Implications

5.1 The Council must act in accordance with the law when undertaking Directed Surveillance and in particular the authorisation process and the surveillance crime threshold.

6.0 Community Implications

6.1 Section 8 of the application form asks the applicant to supply details of any potential collateral intrusion and to detail why the intrusion is unavoidable. The idea behind collateral intrusion is to identify who else, apart from the subject of the surveillance, can be affected by the nature of the surveillance. Any application for authorisation should include an assessment of the risk of the collateral intrusion and this should be taken into account by the Authorising Officer when considering proportionality. The Authorising Officer needs to know by those carrying out the surveillance if the investigation or operation would unexpectedly interfere with the privacy of individuals not covered by the authorisation. An Authorising Officer must be made aware of any particular sensitivities in the local community.

REPORT TO:	**OVERVIEW AND SCRUTINY COMMITTEE**	**AGENDA ITEM: 7**
DATE OF MEETING:	**20 NOVEMBER 2024**	**CATEGORY: DELEGATED**
REPORT FROM:	**TRACY BINGHAM – EXECUTIVE DIRECTOR RESOURCES AND TRANSFORMATION**	**OPEN**
MEMBERS' CONTACT POINT:	**CATHERINE GRIMLEY** catherine.grimley@southderbyshire.gov.uk	**DOC:**
SUBJECT:	**DISCRETIONARY AND MANDATORY BUSINESS RATES POLICY**	
WARD(S) AFFECTED:	**ALL**	**TERMS OF REFERENCE:**

1.0 Recommendations

1.1 Members consider the proposed revised Mandatory and Discretionary Rates Relief Policy (Appendix 1).

2.0 Purpose of the Report

2.1 This report will seek to achieve a Member endorsed policy that:

- sets out effective and efficient decision making processes for the award of Discretionary Business Rates Relief;
- sets out award criteria that is fair and suits the needs of local business, community and third sector organisations; and
- is clear and transparent
- is simple to administer,
- takes account of the Council's financial priorities,
- supports the delivery of the Council's values; and
- offers stability to those organisations receiving relief.

2.2 Actively reviewing the award criteria for Discretionary Rates Relief will ensure value for money by optimising the economic support against business rates collectible by the Council.

3.0 Executive Summary

3.1 Each authority will have its own procedures for when to award Discretionary Rate Relief and for how long it is to be awarded. These need to be regularly reviewed and updated to take account of new legislation and policy changes.

3.2 The Council has the power to award Business Rate Relief under Section 44a, Section 47 and Section 49 of the Local Government Finance Act 1988.

3.3 Whilst it's a statutory duty to award Mandatory Rate Relief, the award of Discretionary Rates Relief is at the discretion of the local authority.

3.4 The Policy sets out the decision-making process of the Council when dealing with applications for Discretionary Rates Relief.

3.5 The Discretionary Rates Relief Policy was last reviewed in 2021.

3.6 The overall amount of Discretionary Top Up Relief awarded in 2023/24 was £15,180. The Council is responsible for funding 40% of that amount which equates to £6,072.

3.7 The Discretionary Rates Relief Policies of other councils have been reviewed and discussions have been held with the Council's Economic Development Department to ensure that the Policy reaches those that may require the assistance the most within the District.

4.0 Detail

4.1 Mandatory Business Rates Relief

4.2 This relief is available to;

4.2.1 Any organisation is a Registered or Excepted Charity or trustees for a charity and the property is wholly or mainly used for Charitable Purposes.

4.2.2 Community Amateur Sports Clubs (CASC) registered with HMRC.

4.3 Mandatory Business Rates Relief for these organisations is fully funded by the Government and gives the recipient an 80% reduction in their business rates.

4.4 Discretionary Business Rates Relief

Current approach and value of relief awarded

4.5 Billing Authorities can award Discretionary Rates Relief in the following circumstances.

4.5.1 Where the ratepayer is a Registered Charity or certain other charitable organisation and the property is wholly or mainly used for charitable purposes.

4.5.2 Where the Ratepayer is an organisation that is not established or conducted for profit and whose main objectives are either;

- Charitable, Philanthropic, or Religious;
- Or are concerned with Education, Social Welfare, Science, Literature or Fine Arts.

4.6 Discretionary Rate Relief up to 100% may be granted after taking into consideration all other reliefs an organisation may quality for. The amount of any award is at the discretion of the Council. Currently the Council awards a top up of 20% (if already receiving 80% relief) or 100% where applicable.

4.7 From 1st April 2013 under the arrangements for Local Business Rates Retention in England, the costs of all reliefs other than Transitional is split between the Government, the Billing Authority and the major precepting authorities. The Discretionary Top Up Relief is funded 50% by the Government, 40% by the Council, 9% by the County Council and 1% by the Fire and Rescue Service. This also includes Hardship and Section 44A Relief.

4.8 For the charities and Community Amateur Sports Clubs that are eligible for the 80% Mandatory Relief, the Council has the discretion to award the remaining 20% relief as a 'Top Up'.

4.9 There are currently 151 organisations receiving Mandatary Rate Relief, totalling £2,255,083.03. This is fully reimbursed by Government. Of those 151 organisations, 65 are National Charities, Schools/Academies, or Housing Associations.

4.10 Of those 151 organisations receiving Mandatory Relief, 20 accounts are receiving the 20% Charity Relief Top Up bringing their relief to 100%, leaving a further 66 accounts that don't receive the top up who aren't identified in 4.10.

The cost of awarding the discretionary element of the relief is £15,180, of which the Council is responsible for £6,072. All charities receive the 80% Mandatory Relief, however it is generally the smaller local charities that apply for the 20% Discretionary Top Up Relief.

4.11 The remaining 66 accounts which don't currently receive the Discretionary Top Up total a business rates liability of £14,223,53 ranging from £20.46 being the lowest balance payable for the year to £979.29 being the highest.

It should be noted that some of these accounts also receive 75% Retail Relief such as village halls, sports clubs, scouts/guides groups further reducing the amount they have to pay. In the Autumn 2024 Budget it was announced that from 2025 this relief will now be reduced to 40%. This change will be reflected in the Policy.

4.12 In the year 2024/25 there was one application for Hardship Relief for the Year 2023/24 which also forms part of this Policy. The total amount awarded was £3,750.66.

4.13 Within the Policy, the application, decision making and appeals process for Mandatory and Discretionary Rates Relief is detailed. Guidance is also given on Partial Occupation Relief and Hardship Relief which are both forms of Discretionary Relief. Rural Rates Relief is no longer included as this is now a Mandatory 100% relief.

4.14 Every application is considered according to its own individual merits. The rates of relief may be varied in appropriate circumstances and Discretionary Relief can be awarded to other organisations than those listed.

4.15 The table at 4.6 in Appendix 1 summarises the levels of Rates Relief currently awarded to various categories of hereditaments. The Council has the power to award the Top Up Discretionary Relief at any percentage rate. The figures reflected below are the current % figures that are awarded, however these can be reviewed where it is felt appropriate to do so.

Review of policy

4.16 Following a review of the current policy against other council's schemes, and in consultation with the Economic Development Team, it was noted that the current award criteria can be considered fair and suited to the needs of local businesses, community and third sector organisations.

4.17 However, it was recognised that further promotion of Discretionary Rates Relief Policy could take place, with Economic Development signposting eligible businesses to the Policy and greater visibility of the Policy and eligibility criteria on the Council's website is recommended.

4.18 If the eligibility criteria for Discretionary Rates Relief was to be widened, consideration could be given to those organisations left with a small business rates balance with Top Up relief being applied after Retail Relief.

4.19 Accounts with less than £200 charge for the year

There are currently 24 accounts where the Business Rates Annual Charge is between £100 and £200, however these include car park spaces (3) and National Energy Company assessments (14) and one Council assessment which would be excluded.

The 6 remaining include a fitness club, a workshop and self-catering accommodation where the owners have more than one property which they rent out entitling them only to Retail Relief.

Full charge	Small Business Rate Relief	Net charge	75% Retail Relief	Net charge after Retail Relief	Council element of Top Up Discretionary Relief
£3684.25	£0	£3684.25	-£2763.20	£921.05	£368.42

4.20 Accounts with less than £300 charge for the year

There are currently 33 accounts where the Annual Business Rates Charge is between £200 and £300 per year however these include car park spaces (1) National Energy Company assessments (6) and the Council or Parish Council assessment (4) which are excluded, and a national company (1).

The 22 remaining include shops, self-catering accommodation, sports clubs, riding school, offices, garage, golf driving range, community centre and workshops.

Full charge	Small Business Rate Relief	Net charge	75% Retail Relief	Net charge after Retail Relief	Council element of Top Up Discretionary Relief
£90,398.57	-£46,480.06	£43,990.51	-£37,999.25	£5.919.26	£2,367.70

4.21 If the Council took the decision to widen the Policy to apply the Discretionary Top Up to the net charge payable after Retail Relief has been awarded, consideration should be given to any potential changes that the Government may make to the amount of Retail Relief it chooses to award. This is currently set at 75%, however could be subject to change as part of future Budget announcements.

12 months' notice of changes to the Discretionary Rates Relief policy is required, therefore there is a risk that the financial liability the Council is responsible for under the Discretionary Top Up could increase before a revised policy could be implemented.

4.22 On this basis Officers have not proposed to make this change and it is not included in the updated Policy at Appendix 1.

Backdating and summary of changes to Policy.

4.23 Currently a decision to grant Discretionary Rates Relief is invalid if it is made more than 6 months after the end of the financial year which it relates to, i.e. 30th September of the following financial year.

4.24 The Non Domestic Ratings Act 2023 introduced changes to remove the restriction in Section 47 (7) of the Local Government Finance Act 1988 on backdating of decisions concerning Discretionary Rates Relief.

4.25 The Government has introduced Regulations revoking all rules on Discretionary Rates Relief contained within the Non-Domestic Rating (Discretionary Relief) Regulations 1989. This means that local authorities from 1 April 2024 are able to make decisions on Discretionary Reliefs fully retrospectively (in respect of the financial year 2024/25 onwards) and set their own rules for 2025/26.

4.26 It is proposed that the backdating of Relief remains at one full financial year previous to the year in which the application is made so it continues with the current scheme, but that the application date of 30th September is removed to allow eligible applicants more time to apply for the Relief.

4.27 A summary of other key changes made to the Policy are detailed in the table below.

Section	Amendment
Original Part 2 Rural Rate Relief	This has been removed from the Discretionary Policy as it is now 100% relief as a Mandatory Relief from 1.4.2024 and as such there is no discretionary decision to be made.
4.6 page 7 -8	Inclusion of a summary table for Discretionary Relief awards
4.8 page 8 - 9	Decision on awarding and backdating Discretionary Relief following legislation change on 1.4.2024
4.14 page 11 -13	Include Section 31 Grants which should be included in the Discretionary Policy
4.15 page 14	Include Section 44a (Part occupied Relief) which should be included in the Discretionary Policy.

5.0 Financial Implications

5.1 The costs of Discretionary Rate Relief including Hardship and Section 44a Relief are usually shared between Government and major precepting authorities. 50% of the costs of relief are met by Government, 40% by the District Council, 9% by the County Council and 1% by Fire and Rescue Authority.

5.2 The costs of Government funded Discretionary Relief are met in full through Section 31 funding (Retail Relief, Supporting Small Businesses Relief, Flooding Relief and Newspaper Relief).

5.3 Changes to the backdating of the Discretionary Rate Relief could mean that an additional 12 months of Relief is awarded within the backdated period. This would only apply for new applications received after 1st October and be applicable for the 20% discretionary top up amount.

6.0 Corporate Implications

Employment Implications

6.1 None directly arising from this Report.

Legal Implications

6.2 Mandatory Relief for Business Rates is governed by the Local Government Finance Act 1988 - Sections 43(5) and (6) and 45(5) and 45(6). Discretionary Relief is governed by Local Government Finance Act 1988 – Sections 44A & 47 and Section 69 of the Localism Act 2011.

6.3 Section 64 of the Local Government Act 2003 provides that from 1st April 2004 clubs registered with the Inland Revenue Sports Club Unit as Community Amateur Sports Clubs (CASCs) are entitled to the same rate relief as charities. CASCs are, therefore, entitled to mandatory rate relief of 80% and the Council has discretion to remit all or part of the remaining 20%.

6.4 The Council has discretion, under Section 49 Local Government Finance Act 1988, to reduce or remit all or part of the rate liability of any organisation which, in the Council's opinion, is suffering from hardship.

6.5 Details of the funding arrangements for Business Rates and reliefs are contained in the Non Domestic Rating (Contributions) Regulations 1992, (as amended) and the Non Domestic Rating (Rates Retention) Regulations 2013.

6.6 For some relief types, Government has undertaken to reimburse the cost to the Council of awarding Discretionary Relief. Such payment to the Council would take the form of a Grant payable under section 31 of the Local Government Act 2003.

Council Plan Implications

6.7 The Policy supports the Council Plan Priority of 'Drive our Economy' by providing financial support to local new and existing businesses through reducing their Business Rates liability.

Risk Impact

6.8 With a reduction in core funding this policy will ensure Council funds are used effectively and in the most optimal way in order to reduce economic decline.

7.0 Community Impact

Consultation

7.1 Local economy is supported in order to create a thriving community and place to live and work where people and business have the opportunities to innovate, invest and provide great jobs.

Equality and Diversity Impact

7.2 None directly arising from this Report.

Social Value Impact

7.3 The Policy will serve to stimulate the local economy by providing Business Rates Relief.

Environmental Sustainability

7.4 None directly arising from this Report.

8.0 Conclusions

8.1 The current award criteria can be considered fair and suited to the needs of local businesses, community and third sector organisations.

9.0 Background Papers

9.1 None

South Derbyshire District Council

Discretionary and Mandatory Business Rates Relief Policy

Author: Catherine Grimley

Date: 7th October 2024

Version Control

Version	Reason for review (Review date/legislation/process changes)	Author (A) / Reviewer (R)	Effective date
1	New Policy		10.2013
2	Review and Amendments		02.2019
3	Review		01.2021
4	Review and Amendments	Catherine Grimley	TBC

Approvals

Approved by (Committee/Leadership Team/Head of Service)	Date
Finance and Management Committee	10.2013
Finance and Management Committee	02.2019
Finance and Management Committee	TBC

1.0 Content

Contents

2.0 Introduction

2.1 Whilst the Local Authority is under a statutory duty to award Mandatory Rates Relief, the award of Discretionary Rate Relief is at the discretion of the Local Authority.

Each authority will have its own procedures for when to award Discretionary Relief and for how long it is to be awarded. These need to be regularly reviewed and updated to take account of new legislation and policy changes within each authority. This Policy sets out the decision making process of the Council when dealing with applications for Discretionary Rate Relief.

This Policy sets out the criteria which the Council will use when considering applications for

awarding Discretionary Business Rates Relief:

• To Charitable Organisations and Not-for Profit Making Bodies (Part 1)

• For Hardship Relief (Part 2)

The Policy also details the qualifying criteria for mandatory relief which is available to;

- Community Amateur Sports Club (CASC), registered with the Inland Revenue Sports Club Unit,
- a charity,
- or trustee for a charity.

The hereditament in question must be wholly or mainly used for charitable purposes. Registration under the Charities Act 1960 is conclusive evidence of charitable status and bodies which, under the 1960 Act, are excepted from registration or are exempt charities are also eligible for mandatory relief.

3.0 Purpose

3.1 The Council has discretionary powers with regards to Discretionary Rate Relief under:

• The Local Government Finance Act 1988; The relevant provisions regarding the award of discretionary relief are set out in Sections

• 47 and 48 Local Government Finance Act 1988 and the Non-Domestic Rate (Discretionary Rate Relief) Regulations 1989 (S.I. 1989/1059). * see above

• Section 69 of the Localism Act amends section 47 of the Local Government Finance Act 1988 to replace the limited circumstances in which local authorities can currently give discretionary relief with a power to grant relief in any circumstances but can only grant relief if it would be reasonable to do so having regard to the interests of council tax payers in its area and The Local Government and Rating Act 1997.

The relevant provision provides for mandatory and discretionary relief for certain hereditaments in rural settlements.

European Union competition rules generally prohibit Government subsidies to business and relief from taxes, including non-domestic rates, can constitute state aid. Consideration must be had to this when granting discretionary rate relief. Relief for charities and non-profit making bodies is not normally considered to be state aid because the recipients are usually not in market competition with other businesses. However, if the charities or non-profit making bodies are engaged in commercial activities, or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid, and EU rules will apply.

4.0 What is our policy?

4.1 Relief from non-domestic rates is available to charities and other non-profit making organisations in certain circumstances.

I. Charities using premises for charitable purposes are entitled to an initial 80% relief from non-domestic rates. In addition the Council may give a further discretionary relief of up to 20%.
II. Relief from non-domestic rates may also be granted to non-profit making organisations with charitable or philanthropic objectives and those involved with education, religion, social welfare, science, literature, and the arts.
III. Relief is entirely at the discretion of the Council and can be set at any level up to 100%, but this will be net of any Small Business Rate Relief, or other relief, entitlement whether or not an application has been made that may from time to time be made available under any government scheme such as Supports for Pubs and Retail Relief. The Council will assume that an application has been made and where the organisation is eligible grant relief, on the lower amount.
IV. The Council may also exceptionally consider cases under the general powers to award discretionary rate relief as amended by the Localism Act 2011.
V. Relief may also be granted where ratepayers would otherwise suffer hardship.

4.2 **General Scheme**

The Council considers each request for relief individually and on its merits. It does not adopt a policy which allows it to deal with a case without full consideration. The range of bodies eligible for Discretionary Rate Relief is wide. This document contains examples of criteria which might be adopted to assist in deciding whether to grant relief and the level of relief.

Where it applies, Small Business Rates Relief shall be claimed (or otherwise the equivalent value shall be assumed to have been awarded) before the award of Discretionary Rate Relief.

Generally, subject to consideration of each case on its merits, the award of top-up of Discretionary Relief where Mandatory Charity Relief at 80% is in payment is unlikely to be made.

4.3 **Criteria**

Factors which will assist in deciding to award relief are:

- Is membership open to all sections of the community? Are there barriers to membership?
- Clubs or organisations which have membership rates set at such a high level so as to exclude the general community or operate an exclusive system whereby membership is determined by the votes of existing members will not normally receive relief.
- Does the organisation actively encourage membership from particular groups in the community, e.g. young people, women, older age groups, persons with disability, ethnic minorities, etc.
- An organisation which encouraged such membership might expect more consideration than one which made no effort to attract members from groups which the authority considered to be deserving of support.
- Are the facilities made available to people other than members, e.g. to schools, open casual public sessions, etc. The wider use of facilities will be encouraged.
- Does the organisation provide training or education for its members? Are there schemes for particular groups to develop their skills, e.g. young people, the disabled, retired people? An organisation that provides such facilities might deserve more support than one which did not.
- Is the membership drawn from people mainly resident in the charging authority's area?
- Where hereditaments are situated close to an authority's boundary, a substantial proportion of the membership may come from another charging authority area. In considering the weight to be given to the proportion of membership from with the authority's area, authorities should not penalise organisations because of their location.
- Have the facilities been provided by self-help? A club whose members have paid for the provision or improvement of facilities themselves may be deserving of relief compared to one whose facilities have been funded by grant aid. Similarly, a club which uses self-help for construction or maintenance might be more deserving of relief.
- Does the organisation run a bar? Would a casual visitor find more active users of the facilities or social visitors?
- The Council will look at the main purpose of the organisation and the balance between, for example, sporting or social activities. How much cross subsidy is there in the accounts of the organisation between the two elements ?
- Does the organisation provide facilities which indirectly relieve the authority of the need to do so, or enhance those which it does provide?
- The Council will look at the broader context of the needs of the community as a whole.
- Is the club affiliated to local or national organisations, e.g. local sports or art councils, national representative bodies and are they actively involved in local or national development of their interests?

- Evidence of the impact locally of any national organisation will be considered. When considering each case on its merits, the financial position of each organisation, as shown in the Accounts for the past two financial years, should show that there is a genuine need for rate relief.
- The general measure used for this is that any accumulated balances should not exceed half of the normal annual expenditure of the organisation, unless the organisation can demonstrate that a substantial part of the balance is reserved for repairs or improvements or that funds are otherwise earmarked for specific projects and it is a condition of the funding that they are so used (Ideally this will usually be noted in the Accounts).

4.4 Financial Consideration

Please note that financial consideration will be of importance and will include:

(i) Accounts for the last financial year together with a statement on the current financial position and any important items likely to affect that position.

(ii) The level of subscriptions and the date of the last increase.

(iii) The extent to which the organisation relies on its own fundraising efforts.

(iv) The pricing of the organisation's facilities and services.

(v) The amount of grant and other aid made available to the organisation by the Council or other fund-raising bodies.

(vi) What is shown in any trading accounts for subsidiary activities for items such as catering/bar?

(vii) What is the relationship between any subsidiary and main accounts.

(viii) The payment of their Business Rates would have a severe financial impact on

their finances.

Applications are normally to be effective from the start of the financial year in which the application is made, or from the date of occupation if later, except in the case of a general review, which will take normally place every two years.

Exceptionally, applications may be considered for assistance in those cases where it is in the interests of the Council to offer discounts to attract firms, investment, and jobs to the area. Such matters will generally be of a strategic nature considering the long-term benefit of growth compared to the short-term cost.

These cases will be considered by the Finance and Management Committee and not by delegated authority as any expenditure will require budgetary approval.

4 .5 Delegated Scheme

The delegated scheme is set out below:

(i) Any application where a bar is run that is more than supporting the activities of the organisation, i.e. where the social activities are more than 50% of use or income generated (see paragraph 3.8 above) should be refused.

(ii) Cases that fulfil the criteria in all the paragraphs above be granted 80% relief.

(iii) Any applications that fulfil the criteria but where there is a bar be granted 50% of the relief prescribed at ii above.

(iv) Discretionary relief in addition to mandatory relief will only be granted in exceptional circumstances and not to national charities.

(v) Any case which will have a financial impact to the Council of more than £2,500 will be submitted to the Finance and Management Committee for consideration. Values less than this can be approved by the Council's Section 151 Officer.

4.6 **Discretionary Rate Relief Award Criteria**

	Category of Ratepayer	Reliefs	
		Mandatory Relief	Discretionary Relief
1	Charity Shop	80%	20%
2	Aided Schools	80%	20%
3	Charities where members do not have regular access to licensed bar facilities	80%	20%
4	Registered CASC's with no bar on site	80%	20%
5	Any of the categories above which have regular access to a licensed bar and 50% or more of income is as a result of the bar	80%	Nil
5	Any of the categories above which have regular access to a licensed bar and less than 50% or more of income is as a result of the bar	80%	10%
6	Any other Non-profit Making organisation	Nil	Up to 100%

7	Sports/Social Club Organisations without charitable status but not established for or conducted for profit and has no regular access to licensed bar	Nil	Up to 100%
8	Any charities not covered in the categories above	Nil	Up to 100%
9	Hardship Relief and Local Discretionary Relief	Nil	Individual Merit – up to 100%
10	Sports/Social Club Organisations without charitable status but not established for or conducted for profit and has regular access to licensed bar where it contributes to 50% or more of income generated	Nil	Nil
11	Sports/Social Club Organisations without charitable status but not established for or conducted for profit and has regular access to licensed bar where it contributes to less than 50% or more of income generated	Nil	Up to 50%

4.7 **General**

In all cases where Discretionary Rate Relief is granted, with the exception of 4.1 (v) above, the relief will be granted for a maximum period of 2 years.

All decisions will be notified in writing along with reasons for any refusal or restrictions in relief granted.

Exclusions - Discretionary Relief cannot be granted to a billing authority, or a precepting authority, other than charter trustees.

Notice required - 12 months' notice will be provided if the level of the award is to be adjusted or removed. This will be done via a letter issued to the recipients of any current award unless it was already stated at the time of awarding that the relief was to be for up to 12 months only.

4.8 **Awarding and Backdating**

Currently a decision to grant Discretionary Relief is invalid if it is made more than six months after the end of the Financial year to which it relates i.e. 30th September of the following financial year.

The Non Domestic Ratings Bill 2024 introduced changes to remove the restriction in section 47(7) of the Local Government Finance Act 1988 on backdating of decisions concerning discretionary rate relief.

The Government has made regulations revoking all rules on discretionary relief contained in the Non-Domestic Rating (Discretionary Relief) Regulations 1989. This means that Local Authorities from 1 April 2024 are able to make decisions on discretionary reliefs fully retrospectively (in respect of the financial year 2024/25 onwards) and set their own rules for 2025/26.

It is recommended that we keep the backdating of the award to one full financial year previous to the year in which the application is made so it continues with the current scheme but that the application date of 30th September is removed.

Report of delegated decisions to be submitted to the Finance and Management Committee.

- Appeals to be made within 14 days of the notification of the decision.
- Appeals to be on specific points i.e. those that are outlined in the decision to reject or restrict the award.
- All appeals to be submitted to the Licensing and Appeals Committee.
- No relief shall be awarded where it appears that the ratepayer will receive state aid that is above the current de minimis level.

4.9 **Financial Assistance Subsidy**

Applicants for local discretionary rate relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than £315,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on Subsidy Control can be found at UK subsidy control regime - GOV.UK (www.gov.uk)

4.10 **Hardship Relief - General Scheme**

Relief under this Section of the Policy is available to organisations and businesses that are experiencing unusual or exceptional pressures that threaten the ongoing viability of the business in the Council's area. This may include possibility of relocation, reorganisation business growth or shrinkage or unexpected events outside the control of the organisation.

Rate relief shall only be awarded on the grounds that:

i. The ratepayer would sustain hardship if the Council failed to give relief, and

ii. It is reasonable to grant hardship relief having regard to the interests of the general community of Council Taxpayers in the community.

iii. The interest of Council Taxpayers is wider than the financial interest and considers matters such as employment and/or amenities in the area or locality if the business ceased.

An award will not be given to allow a business to establish itself but may be given to allow a business to relocate to alternative premises to ensure the continuation of trading. An application of such a nature must be supported by a clear business plan, including workforce and financial projections. It is expected that some independent evidence as to the continued viability of the business will also be provided to ensure that any relief is applied wisely.

Other forms of rate relief will be considered first and applications for such deemed to have been made, e.g. Section 44a relief.

The Council considers each request for relief individually and on its merits. It does not adopt a policy which allows it to deal with a case without full consideration. The range of bodies eligible for Hardship relief is wide.

Criteria

Factors which will assist in making a decision are;

- The business is generally profitable.
- The majority of employees are SDDC residents
- The business is able to demonstrate that it has a clear business plan to manage the short-term pressures.
- The business adopts good, recognised and sustainable environmental practices to industry standards that cause no detriment to the residents of SDDC.
- The business uses, whenever possible, local suppliers.
- When considering each case on its own merits, the financial position of each organisation, as shown in the Accounts for the past two financial years, should show that there is a genuine need for rate relief.

Applications are normally to be effective from the start of the financial year in which the application is made, or from the date of occupation if later.

4.11 **Hardship Relief - Delegated Scheme**

The delegated scheme is set out below:

Any case which will have a financial impact to the Council of more than £2,500 will be submitted to the Finance and Management Committee for consideration. Values less than £,2500 can be approved by the Council's Section 151 Officer.

In all cases where hardship relief is granted, the relief will be granted for a maximum period of 1 year.

All decisions will be notified in writing along with reasons for any refusal or restrictions in relief granted.

The mechanics of the procedure are as follows:

- Report of delegated decisions to be submitted to the Finance and Management Committee.

- Appeals to be made within 14 days of the notification of the decision.
- Appeals to be on specific points i.e. those that are outlined in the decision to reject or restrict the award.
- All appeals to be submitted to the Licensing and Appeals Committee.
- No relief shall be awarded where is appears that the ratepayer will receive state aid that is above the current de minimis level.

4.13 **Financial Assistance Subsidy**

Applicants for local Discretionary Rate Relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than £325,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on Subsidy Control can be found at UK subsidy control regime - GOV.UK (www.gov.uk)

4.14 **Section 31 Grant Relief**

Since 2012 the Government has required Billing Authorities to grant relief to businesses in various circumstances. These reliefs are under Section 47 of the Local Government Finance Act 1988 (Discretionary powers) but the Council are fully compensated for the cost of these Reliefs through a payment of grant under Section 31 of Local Government Finance Act 2003. They are quite often announced or changed at Autumn and Spring Budgets.

Currently these grants are:

- Supporting Small Business Rate Relief
- Retail Hospitality and Leisure Relief
- Local Newspaper Relief

These reliefs are provided with guidance from the Government.

It should be noted there are other reliefs available to a ratepayer but these do not come under the Discretionary policy. The table below provides an overview of these reliefs.

Table of Section 31 Grant Reliefs

Category of Relief	Eligible Organisations	Mandatory Relief	Discretionary Relief
Retail Hospitality and Leisure Relief 1st April 2024 Section 47 Relief	For Retail, Leisure and Hospitality businesses that are in occupation	Not applicable	To support businesses, as part of the Cost of Living Budget on November 2023 the Government announced a new business rate relief scheme for retail hospitality and leisure properties for the 2024/2025 financial year:- Occupied retail, leisure and hospitality properties for 2024.2025 (subject to

	for the 2024/2025 financial year		certain exceptions contained within Government Guidance) No Rateable Value Limit 75% for the period 1.4.2024 – 1.4.2025 This relief is subject to a cash cap limit of **£110,000.** This cap applies to the Business and its subsidiaries not to individual properties or premises. The relief will only be applied after all other mandatory reliefs and other discretionary reliefs funded by Section 31 have been applied. Locally funded reliefs such as Hardship relief must be applied after the Retail Relief. Businesses may choose to opt out of this relief, by providing notification to the Council of their request, per eligible hereditament, but will be unable to opt back in at a later date. In line with the legal restrictions in Section 47(8A) of the Local Government Finance Act 1988 billing authorities may not grant the relief to themselves or certain precepting authorities. Local Authorities will be fully reimbursed for their share under the section 31 Grant. This scheme will end on 31st March 2025 or unless advised in subsequent budgets
Supporting Small Businesses Relief 2023/2024 Section 47 Relief	Eligible Businesses will be those where the following Circumstances apply:-	Not applicable	From 1st April 2023 for the financial year 2023/2024 no bill will go up by more than £600 per year. If the property becomes entitled to 100% small business Rate relief or Rural Rate relief after 1st April 2023 then there will be no entitlement.

	The business rate bill is increasing after the 1st April 2023 Revaluation and The business will lose some or all of the Small Business rate relief or Rural Rate Relief		If the entitlement to Supporting Small Business Relief ends, e.g. If the property becomes unoccupied there will be no entitlement on a later date if reoccupied. This is a s47 relief, the calculation will change so that the discount will only be applied after all other mandatory reliefs have been applied. Hereditaments eligible for Charity Relief which are unoccupied will not be eligible. Local Authorities will be fully reimbursed under Section 31 grant. This scheme will end on 31st March 2025.
Local Newspaper Relief	Local newspapers occupying office space	Not applicable	One discount per Newspaper title:- Discount of £1500 Introduced from 1st April 2020 Funded via Section 31 grant
Flooding Relief	Businesses whose premises are flooded due to extreme weather	Not applicable	Announced by Government when required due to extreme weather conditions causing floods which triggers the Flood Recovery Framework. The Government will reimburse authorities for the cost of providing 100% relief from business rates for a minimum of three months if flood water entered property, or the flooding seriously impacted upon the businesses' ability to trade from the property. Is subject to Subsidy Control Rateable Value limit is less than £10 million.

Conditions of Award

Under Section 47 Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills. But within these regulations, local authorities may still make decisions

which are conditional upon eligibility criteria. If a change of circumstances renders a property ineligible, the relevant bill can be amended in the year to reflect the loss of the relief.

Financial Assistance Subsidy

Applicants for local discretionary rate relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than £325,000 in total of De Minimis aid within the current financial year, or the previous two financial years. Further information on Subsidy Control can be found at UK subsidy control regime - GOV.UK (www.gov.uk)

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Retail Discount Relief will be made by officers.

4.15 **Section 44a, Partly Occupied Premises**

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, we have discretion in certain cases to award relief in respect of the unoccupied part.

Written applications must be supported by:

- Detailed maps which outline the whole property and indicate the partly occupied section.
- Details of the planned period of time for the part occupation.
- Details of future intentions.
- Details of the cause for the part occupation.

In the first instance it will be considered if a split of the assessment is appropriate, and if so a report will be referred to the Valuation Office Agency to consider amending the valuation list entry. If it is not capable of being separately assessed then the application for Section 44A will be considered.

A site visit may be undertaken by the Visiting Officer to verify it is part occupied.

Making an Application

Any Non-Domestic Rates payment due must be paid in line with the most recent bill until such time as any relief is awarded.

Applications must be accompanied by evidence as outlined in these guidelines. Where necessary the ratepayer may be required to provide additional information to support their application.

Failure to provide requested information will cause delays in the decision making process as this is used to determine the decision to be made.

Decision Making

Applications will be determined by the Collection and Enforcement Manager.

A request is made to the Valuation Office Agency for a Certificate apportioning the occupied and unoccupied parts of the assessment with their respective Rateable Value.

4.16 **Fraud**

The Council is committed to reducing fraud in all its forms. A ratepayer who falsely declares their circumstances or provides a false statement or evidence in support of an application for discretionary rate relief, may have committed an offence under the Theft Act 1968. Where this is suspected to be the case, the matter will be investigated in line with the Council's Anti-fraud and Corruption Policy. This may lead to criminal proceedings being instigated.

5.0 Performance and Monitoring

Actively reviewing the award criteria of discretionary rates relief within this policy will ensure value for money by optimising the economic support against business rates collectible by the Council. The amount of discretionary relief we award is reported to Central Government through our statutory returns.

6.0 Definitions

There are no definitions that need to be captured in this section.

7.0 Roles and Responsibilities

Responsible	Accountable

• ***All Heads of Service***
  ○ *To ensure all staff aware of policy*
• ***Head of Customer Services***
  ○ *Establish Discretionary Business Rates Policy and review*
  ○ *Ensure equalities impact assessment undertaken as part of this policy*
  ○ *Ensure Revenues Manager is adequately trained to assess applications correctly.*
	• ***Chief Executive***
	  ○ *Leadership commitment to policy aims*
	• ***Directors***
	  ○ *Corporate objectives*
	  ○ *Departmental compliance*

Consulted	**Informed**
• *Overview and Scrutiny Committee*	

• *Head of Economic Development* • *Revenues Team*	• ***All employees*** ○ *To understand and comply to policy*

8.0 Sustainability Impact Assessment

	Positive impact (Y/N)	Negative impact (Y/N)	No impact (Y/N)	Assessment findings
Carbon net zero by 2030/2050			Y	*Please provide information about how the policy interacts with this goal. E.g., how does it reduce or increase carbon emissions?*
Other environmental impacts – waste, biodiversity, etc.			Y	*Please provide information about how the policy interacts with environmental aspects. E.g., what waste is produced and how will it be dealt with, is waste reduced as a part of this policy, how is biodiversity impacted, water use, how will this help communities/staff/businesses to become more environmentally friendly, etc.*
ISO 14001			Y	*How does the policy consider our* ISO 14001 EMS, STEMS*?* *Does the policy improve or worsen our environmental performance?* *Have any relevant environmental aspects (as per relevant* aspect and impact registers*) been considered in the writing of the document?*

9.0 Policy Review

This policy will be reviewed every year and updated as appropriate to ensure it remains fit for purpose. A review may take place sooner should there be any significant changes in legislation

10.0 References

11.0 Associated Documentation

None

12.0 Appendices

12.1 Equality Impact Assessment Form

12.2 Policy Briefing Form

See appendix below

Appendix.12.2

Policy Briefing Form

Introduction

This form is to provide a brief update to summarise the changes/amendments to an existing policy or to provide a summary for a new policy. This form should be used for the consultation, approval and communication of all adopted policies.

Policy update

A summary of the policy is detailed below

Policy Name: Discretionary Business Rates Policy

Policy Date: November 2024

Version Number:4

Summary of Policy*:*

The Council has discretionary powers with regards to Discretionary Rate Relief under:

- The Local Government Finance Act 1988; The relevant provisions regarding the award of discretionary relief are set out in Sections

- 47 and 48 Local Government Finance Act 1988 and the Non-Domestic Rate (Discretionary Rate Relief) Regulations 1989 (S.I. 1989/1059). * see above

- Section 69 of the Localism Act amends section 47 of the Local Government Finance Act 1988 to replace the limited circumstances in which local authorities can currently give discretionary relief with a power to grant relief in any circumstances but can only grant relief if it would be reasonable to do so having regard to the interests of council tax payers in its area and The Local Government and Rating Act 1997.

The relevant provision provides for mandatory and discretionary relief for certain hereditaments in rural settlements.

European Union competition rules generally prohibit Government subsidies to business and relief from taxes, including non-domestic rates, can constitute state aid. Consideration must be had to this when granting discretionary rate relief. Relief for charities and non-profit making bodies is not normally considered to be state aid because the recipients are usually not in market competition with other businesses. However, if the charities or non-profit making bodies are engaged in commercial activities, or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid, and EU rules will apply.

Summary of key changes made to an existing policy.

Section	Amendment
Original Part 2 Rural Rate Relief	**This has been removed from the Discretionary Policy as it is now 100% relief as a mandatory relief from 1.4.2024 and as such there is no discretionary decision to be made.**
4.6 page 7 -8	**Inclusion of a summary table for Discretionary Relief awards**
4.8 page 8 - 9	**Decision on awarding and backdating Discretionary Relief following legislation change on 1.4.2024**
4.14 page 11 -13	**Include Section 31 grants which should be included in the Discretionary Policy**
4.15 page 14	**Include Section 44a (Part occupied Relief) which should be included in the Discretionary Policy.**

Following final adoption of the policy, this form will be used by the Communication Team to be included in Let's Connect as part of the communication plan.

Further information can be found in the 'My Policies' section in Connect.

REPORT TO:	**OVERVIEW AND SCRUTINY COMMITTEE**	**AGENDA ITEM: 8**
DATE OF MEETING:	**20 NOVEMBER 2024**	**CATEGORY: DELEGATED**
REPORT FROM:	**MONITORING OFFICER**	**OPEN**
MEMBERS' CONTACT POINT:	**DEMOCRATIC SERVICES** democraticservices@southderbyshire.gov.uk	**DOC:**
SUBJECT:	**COMMITTEE WORK PROGRAMME**	**REF:**
WARD(S) AFFECTED:	**ALL**	**TERMS OF REFERENCE: G**

1.0 Recommendations

1.1 That the Committee considers and approves the 2024-25 work programme.

2.0 Purpose of Report

2.1 The Committee is asked to consider the work programme.

3.0 Detail

3.1 Attached at Annexe 'A' is a work programme document. The Committee is asked to consider and review the content of this document.

4.0 Financial Implications

4.1 None arising directly from this report.

5.0 Background Papers

5.1 Work Programme.

Overview & Scrutiny Committee Work Programme 2024/25

Annexe A

Project	Committee Date																																				Responsible Head of Service
	Jun-24							Aug-24							Oct-24							Nov-24							Jan-25							Feb-25							Apr-25							
		12									28					9							20							15							5							9							
Setting the Work Programme		■																																					Executive Director - Resources & Transformation
RIPA											■												■							■													■							Head of Legal and Democratic Services (Deputy Monitoring Officer)
Community Building (carried over)											■																																					Executive Director - Environment & Communities
Section 106 Agreement Funding - Education (carried over)											■																																					Executive Director - Place & Prosperity / Head of Planning & Strategic Housing
Demand and supply of Childrens Homes throughout South Derbyshire																																																Executive Director - Place & Prosperity / Head of Planning & Strategic Housing
Approach to residential property management fees																																																Executive Director - Place & Prosperity / Head of Planning & Strategic Housing
Consideration of Car Park widening in SDDC Car Parks																																																Executive Director - Environment & Communities
Discretionary Business Rates Relief Policy																							■																											Executive Director - Resources & Transformation
Grass cutting and care of land																																																Executive Director - Environment & Communities
Review of Recycling Collections Streams																■																																Executive Director - Environment & Communities
Rural England Prosperity Fund Community Grant Awards																																																Executive Director - Environment & Communities
Budget Setting Approach 2025/26																■																																Head of Finance (Deputy S151 Officer)
Consolidated Draft Budget 2025/26 & MTFP to 2029/30																															■																	Head of Finance (Deputy S151 Officer)
Report to Committee	■																																															
Report to Task Group	■																																															

Verbal Update / Presentation ■

Public Meeting ■