

**TO: THE MONITORING OFFICER  
(TOM CLARK, SOLICITOR TO THE COUNCIL)**

**RECORD OF ACTION TAKEN BY A CABINET MEMBER  
UNDER DELEGATED POWERS**

<b>Subject:</b> To seek approval for an application for Discretionary Rate Relief under the Localism Act 2011.	
<b>Cabinet Member:</b> Councillor Ruth De Mierre	
<b>Has the Cabinet Member received a report prior to making the decision?</b>	Yes
<b>In the case of a key decision where the Cabinet Member has received a report, please state the date a copy of the report was made available to the Chair of the relevant Scrutiny Committee and placed in the public domain:</b>	N/A
<b>Record of decision taken:</b>  The Cabinet Member for Customer Services is recommended to:  (i) To approve the award of 100% Discretionary Rate Relief to Alliance for Better Care Ltd for the period 11 <sup>th</sup> January 2021 to the 31 <sup>st</sup> March 2022; and,  (ii) To approve the award of 100% Discretionary Rate Relief to Alliance for Better Services based on any business rates liability for the financial year from the 1 <sup>st</sup> April 2022 to the 31 <sup>st</sup> March 2023	
<b>Date of decision:</b> 25 <sup>th</sup> January 2022	
<b>Statement of reasons for making the decision:</b> This report sets out one new application for Discretionary Rate Relief under the Localism Act 2011 to provide the Council with the ability to discount business rates to all organisations in the district, where they provide a benefit to the community and it is not limited to Charities and Not-for-Profit Organisations. This application is from Alliance for Better Care Ltd who occupy Clair Hall, Perrymount Road, Haywards Heath to continue to provide the hugely successful COVID19 vaccination centre and officers believe it fits the exceptional circumstances outlined in its Discretionary Rate policy agreed in 2014.	
<b>Alternative options considered and rejected:</b> None - this has been formerly identified as the most suitable option for the purpose and is a continuation of the current use as a COVID19 vaccination centre. The Council, therefore, feels it is important to support this venture financially taking the interests of the local Taxpayer fully into account.	
<b>Code of Conduct Interest of Cabinet Members?</b> If yes, please advise on the nature and whether dispensation in place. <b>No</b>	

<b>Is the decision to be protected from call-in?</b> ( <i>i.e</i> if any delay would seriously prejudice the Council's or the public's interest) - see Scrutiny Procedure Rule 14 (M)	No
<b>If so, please state:</b> Not applicable	



**Signed:**.....  
**Cabinet Member – Customer Services**

**This record must be forwarded immediately to the Monitoring Officer (TC) and copied to the relevant Cabinet Member.**

**For Monitoring Officer**

<b>Date of publication of Member Information Service Bulletin</b>	26/1/2022
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<b>Date of decision can be implemented</b> (on the Thursday after publication of the Member Information Service Bulletin, unless already protected from call-in)	3/2/2022
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## REPORT TO CABINET MEMBER FOR CUSTOMER SERVICES

### APPLICATION FOR DISCRETIONARY RATE RELIEF UNDER THE LOCALISM ACT 2011

REPORT OF: HEAD OF CORPORATE RESOURCES  
Contact Officer: Kevin Stewart – Business Unit Leader Revenues and Benefits  
Email: [kevin.stewart@midsussex.gov.uk](mailto:kevin.stewart@midsussex.gov.uk) Tel: 01444 477229  
Wards Affected: All  
Key Decision: No  
Report to: Cabinet Member for Customer Services  
Date: 25<sup>th</sup> January 2022

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#### Purpose of Report

1. To seek approval for an application for Business Rates discretionary rate relief under the Localism Act 2011 to a company providing a vital health service to the local community.

#### Summary

2. This report sets out one new application for Discretionary Rate Relief under the Localism Act 2011 to provide the Council with the ability to discount business rates to all organisations in the district, where they provide a benefit to the community and it is not limited to Charities and Not-for-Profit Organisations. This application is from Alliance for Better Care Ltd who occupy Clair Hall, Perrymount Road, Haywards Heath to continue to provide the hugely successful COVID19 vaccination centre and officers believe it fits the exceptional circumstances outlined in its Discretionary Rate policy agreed in 2014.

#### Recommendations

3. **The Cabinet Member for Customer Services is recommended to:**
    - i) **To approve the award of 100% Discretionary Rate Relief to Alliance for Better Care Ltd for the period 11<sup>th</sup> January 2021 to the 31<sup>st</sup> March 2022; and,**
    - ii) **To approve the award of 100% Discretionary Rate Relief to Alliance for Better Services based on any business rates liability for the financial year from the 1<sup>st</sup> April 2022 to the 31<sup>st</sup> March 2023.**
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#### Background

4. The Local Government Finance Act 1988, as amended provides local authorities with discretionary powers to grant relief from non-domestic rates on properties occupied by charities and other non-profit organisations.
5. A local authority has discretion to grant “top up” relief of 20% to charities that had received 80% mandatory relief.
6. In addition, an authority can grant relief of up to 100% to non-profit making organisations.

7. The Localism Act 2011 introduced a new power for local authorities to award a local Discretionary Relief, in any circumstances, where it is in the council taxpayers interest to do so.
8. The Council's current Discretionary Rate Relief Policy approved by elected members in 2014 does allow the council to award relief in exceptional circumstances to any rate payer in the district and is not limited to charities and not-for-profit organisations. Officers believe this application providing COVID19 vaccinations to all residents in our community fits these exceptional circumstances.
9. This application for business rates relief is to remit the business rates for the company providing vaccinations on behalf of our National Health Service for the ongoing fight to try and stop the spread of COVID.

### **Application for Relief**

4. This application is from Alliance for Better Care Ltd registered address: 99 Station Road, Redhill, Surrey, RH1 1EB to occupy Clair Hall, Perrymount Road, Haywards Heath, West Sussex RH16 3DN for the use of a COVID19 vaccination centre.
5. Whilst the property is owned by Mid Sussex District Council a license has been granted by the Council to Alliance for Better Care Ltd to provide a hugely successful COVID19 vaccination centre. As the license holder in rating law Alliance for Better Care Ltd become the liable company for business rates.
6. Alliance for Better Care Ltd are not a charity or non-profit making organisation but the Council can make an award to any ratepayer in exceptional circumstances under the existing Council approved discretionary rate policy.
7. It is felt that the COVID19 vaccination centre is providing a huge service to the local community in providing such a successful fight back in the current pandemic, that has impacted hugely on the local community. As a result, it is felt under the Localism Act 2011 it would be in the interests of the local Council Tax payer to consider such an award.
8. The Alliance for Better Care Ltd have been made liable for business rates from the 11<sup>th</sup> January 2021. The full business rates charge for 2020/21 is £4,921.65 (as only liable from the 11<sup>th</sup> January 2021). The full business rates charge for 2021/22 is £22,455.00. If the company continues to occupy the premises from the 1<sup>st</sup> April 2022 there will also be a business rates charge for 2022/23 but the total charge to date is : £27,376.65.
9. It should be noted that Alliance for Better Care are responsible for the maintenance of the building whilst they have the license (approximate cost so far £17,000), as well as other utility costs (totalling about £38,500 at the time of this report) so by occupying the premises they are saving the District Council some costs for the upkeep of Clair Hall
10. The company are unlikely to qualify for the COVID19 Additional Relief Fund (CARF) as that is for companies affected financially by the pandemic and it is believed that does not apply in this case.

11. Taking all the factors into account, the Cabinet Member for customer services is recommended to authorise an award of 100% Business Relief for a period of three years for 2020/21, 2021/22 and 2022/23. The reason for this recommendation is as follows: -
- i. The significance of the business in continuing to provide COVID19 vaccinations to the local community;
  - ii. Boosting the local economy as existing employees will it is believed continue to have better protection against falling ill, including seriously; and
  - iii. Helping to create employment opportunities by the above boost to the local economy;

### **Policy Context**

12. Two of the Council's main priorities are Sustainable Economic Growth and Financial Independence. It is important that we provide maximum financial help to help support the local community including the economy by supporting the ongoing hugely successful COVID19 vaccination centre.

### **Other Options Considered**

17. None - this has been formerly identified as the most suitable option for the purpose and is a continuation of the current use as a COVID19 vaccination centre. The Council, therefore, feels it is important to support this venture financially taking the interests of the local Taxpayer fully into account.

### **Financial Implications**

13. Since 1 April 2013, the Business Rates Retention scheme has introduced a fundamentally new set of arrangements for dealing with the cost of business rates. The cost to the Council of granting any Discretionary Rate Relief is most reliably estimated at being 40% of the value of the relief granted, although the cost is ultimately determined by a range of factors, such as the councils total rate receipts measured against its estimated threshold for growth and taking into account whether any payment levies or safety net contributions are payable or receivable.
14. The remaining 60% of the costs will be met by Central Government (50%) and West Sussex County Council (10%), under the Business Rates Retention Scheme.
15. Any award of Discretionary Rate Relief is subject to subsidy allowance limits. The current regulations allow with the further allowance provisions an undertaking to receive up to £12,243,000 in relief and grants in England in any three-year period.
16. Business Rates payable on Clair Hall for the following periods are as follows: -

11<sup>th</sup> January 2020 to 31<sup>st</sup> March 21 = £4,921.65

1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022 = £22,455.00

Total Payable - £27,376,65

Therefore, if Discretionary Rate Relief is to be awarded, the financial effect on the council is illustrated in the table below: -

<b>Percentage Relief</b>	<b>Value to the Business (£)</b>	<b>Cost to RBC (£)</b>
25%	6,844.16	2,737.65
50%	13,688.33	5,475.25
100%	27.376.65	10,959.66

17. If Discretionary Relief is awarded in 2022/23 the cost to the Council will again be 40% of any relief awarded

### **Risk Management Implications**

18. There is a potential risk to the Council's reputation should any awards of Discretionary Relief awards be applied inconsistently or unfairly. However, this risk will continue to be managed by the robust guidelines that are consistent and that will provide clear guidelines to staff making such decisions on a case by case basis and allow an element of discretion in exceptional circumstances, such as in this particular case of supporting a hugely successful vaccination centre.

### **Equality and Customer Service Implications**

- 19.. This decision to award Discretionary Relief to this company does not have a negative effect on any group as the COVID19 vaccination is offered to all groups in our local community and has been hugely successful in take up by all groups. An equality impact assessment has not been undertaken..

### **Other Material Implications**

20. This is a Cabinet Member Holder function.
21. There are no other material implications.

### **Background Papers**

- None