



EXECUTIVE MEMBER DECISION

REPORT OF:	Executive Member for Finance and Governance
LEAD OFFICERS:	Strategic Director of Finance and Resources
DATE:	31 January 2024

PORTFOLIO/S AFFECTED:	Departments
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WARD/S AFFECTED:	(All Wards);
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SUBJECT: Business Rates and Benefits Policy changes for 2024/25
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1. EXECUTIVE SUMMARY

The Government has announced the introduction of a new relief to assist Business Rate payers with higher bills where certain improvements have taken place to existing properties. The new Improvement Relief will assist with mitigating the increase in the rateable value and higher bills from the improvement. Full details of the criteria and relief awarded are set out in Appendix A.

In addition, after careful consideration of the Council's Corporate Parenting role, a proposed change to the Discretionary Housing Payment scheme will ensure greater financial support could be made available to care leavers who are in rented accommodation and in financial need. The change proposes to include a specific objective of securing and maintaining tenancies of those individuals leaving care which will provide for greater flexibility to allocate Discretionary Housing Payments.

2. RECOMMENDATIONS

That the Executive Member:

Approves the new Improvement Relief policy and the proposed amendment to the Discretionary Housing Payment scheme.

3. BACKGROUND

Each financial year all Revenues and Benefits policies are reviewed and amended following any changes to Council priorities or legislative requirements. This report ensures that the review of Corporate Parenting policy is incorporated into the administration of the Discretionary Housing Payment. In addition, the formal adoption of the Government's new Improvement Relief from 2024/25 ensures that the Council is able to conform to the legislation in the new financial year.

4. KEY ISSUES & RISKS

4.1 Business Rates Improvement Relief

The criteria, assessment and award of the new Improvement Relief is detailed in Non-Domestic Rating Act 2023, and the Non-Domestic Rating (Improvement Relief) (England) Regulations 2023. The initial role of the Council is to check whether the conditions for the relief are met, i.e. that a certificate has been issued by the Valuation Office Agency and that the same person has been the occupier on each day since the day the improvement works commenced.

Following confirmation of the certificate and occupancy, the Business Rates team will award relief to the value of the Valuation Office Agency improvement relief certificate.

This change is not expected to affect many businesses within the financial year and the additional administration involved in the new relief is expected to be minimal.

The full policy is attached in Appendix A.

4.2 Discretionary Housing Payments

The new policy document for 2024/25 has been amended to ensure additional support can be provided to care leavers. There is no additional funding or administration cost to the Council as the Discretionary Housing Payment budget is a cash limited one provided by the Department of Work and Pensions.

The full policy is attached as Appendix B.

5. POLICY IMPLICATIONS

The proposed policy changes to the Business Rates Improvement Relief scheme and Discretionary Housing Payment scheme are contained in the attached Appendices.

6. FINANCIAL IMPLICATIONS

None. The Improvement Relief will be fully funded by the Government.

The funding of the Discretionary Housing Payment scheme is determined by the Department of Work and Pensions. Once the allocation for the financial year is exhausted, future applications are refused or delayed until the following year.

7. LEGAL IMPLICATIONS

The provision of Improvement Relief is detailed in the Non-Domestic Rating Act 2023 and the Non-Domestic Rating (Improvement Relief) (England) Regulations 2023.

The Discretionary Housing Payment policy detailed in this report are discretionary and can therefore be determined by the council.

8. RESOURCE IMPLICATIONS

None. Any additional work required from the changes listed in the policy documents will be undertaken by existing resources.

9. EQUALITY AND HEALTH IMPLICATIONS

Please select one of the options below. Where appropriate please include the hyperlink to the EIA.

Option 1 Equality Impact Assessment (EIA) not required – the EIA checklist has been completed.

Option 2 In determining this matter the Executive Member needs to consider the EIA associated with this item in advance of making the decision. *(insert EIA link here)*

Option 3 In determining this matter the Executive Board Members need to consider the EIA associated with this item in advance of making the decision. *(insert EIA attachment)*

10. CONSULTATIONS

None.

11. STATEMENT OF COMPLIANCE

The recommendations are made further to advice from the Monitoring Officer and the Section 151 Officer has confirmed that they do not incur unlawful expenditure. They are also compliant with equality legislation and an equality analysis and impact assessment has been considered. The recommendations reflect the core principles of good governance set out in the Council's Code of Corporate Governance.

12. DECLARATION OF INTEREST

All Declarations of Interest of any Executive Member consulted and note of any dispensation granted by the Chief Executive will be recorded and published if applicable.

VERSION: 1

CONTACT OFFICER:	Andy Ormerod
DATE:	23 rd January 2024
BACKGROUND PAPER:	Appendix A – Business Rates Improvement Relief Policy Appendix B – Discretionary Housing Payment Policy 2024-25