

Record of an individual Cabinet member decision

Local Government Act 2000 and the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Decision made by	Emily Smith
Key decision?	No
Date of decision (same as date form signed)	24 February 2021
Name and job title of officer requesting the decision	Vicky Johnson Revenues and Benefits Officer
Officer contact details	Tel: 01235 422481 Email: Vicky.johnson@southandvale.gov.uk
Decision	To approve awards of revaluation discretionary rate relief to qualifying Non-Domestic (business) ratepayers for 2020/2021.
Reasons for decision	<p>Government announced in the Spring Budget 2017 a £300m discretionary relief fund over a four-year period from 2017/2018 to 2020/2021 to support businesses facing the steepest increases in their rates bill following the 2017 revaluation of non-domestic properties. Every authority was provided with a share of the fund (for Vale, this has been confirmed at £10,000 for 2020/2021) and was expected to consult and discuss options with their major precepting authorities (in the Vale's case this was Oxfordshire County Council) before adopting any scheme. This was done and, along with the other Oxfordshire districts and the City council, the following general qualifying criteria were agreed:</p> <p>i) The ratepayer must be in occupation on 31 March 2017. No relief will be awarded to those taking up occupation on or after 1 April 2017 or to unoccupied properties.</p> <p>ii) All other mandatory reliefs must have been applied for prior to an application for Local Discretionary Relief being considered.</p> <p>iii) The 2017 rateable value must be under £200,000</p> <p>iv) The business rates bill must have increased after revaluation by more than 12.5%</p>

	<p>v) Where a property is formed following a split or merger after 31 March 2017 but qualified before the split or merger, a new calculation will be carried out.</p> <p>vi) The property must have been in the rating list at 31 March 2017. Relief will not apply to new properties entered into the rating list retrospectively (unless under point v. above).</p> <p>vii) An application form must be completed. All applications will be considered on their merits. Initially relief will apply from 1 April 2017 to 31 March 2018. A new application will be required in each subsequent year if applicable.</p> <p>viii) Increases to the 2017 rateable value will only affect the award if effective from 1 April 2017 and are due to the 2017 rateable value being incorrect and not due to a material change to the property.</p> <p>ix) Recalculations will be made where reductions in rateable value for either the 2010 or 2017 rateable value are made.</p> <p>Exclusions</p> <p>i) Relief will not be awarded to precepting bodies (i.e. County, District or Parish Councils).</p> <p>ii) Applications will not be invited from banks, building societies or other major financial institutions.</p> <p>iii) Applications will not be invited from multi-national businesses or large chains.</p> <p>iv) Applications will not be invited from the NHS.</p> <p>v) Applications will not be invited from charities.</p> <p>Following software modelling, the Vale is able to set awards at 0.9 per cent for 36 qualifying ratepayers, (excluding previously eligible accounts which have now vacated or gone into liquidation) and accounts in receipt of other reliefs. This is expected to amount to approximately £9,423.33, with the remaining £577.00 retained for changes in awards and unforeseen circumstances. There is no provision to carry forward any unspent funding to 2021/2022 (<i>although retrospective 2020/2021 awards can be made up until 30 September 2021</i>).</p>
<p>Alternative options rejected</p>	<p>Various percentage awards were costed to take the council as near as possible to the available funding but to retain an amount for changes in awards and unforeseen circumstances.</p>

Legal implications	There are no legal implications emanating from this decision. Awards of relief will be made in accordance S.47 Local Government Finance Act 1988.			
Financial implications	The awards of relief will be fully funded by Government , so will not be detrimental to the council. New burdens funding has been made available to help cover the administrative costs of implementing the relief.			
Other implications	None			
Background papers considered	Government guidance/circulars			
Declarations/conflict of interest? Declaration of other councillor/officer consulted by the Cabinet member?	None			
List consultees		Name	Outcome	Date
	Ward councillors	N/A	N/A	N/A
	Legal	N/A	N/A	N/A
	Finance	Simon Hewings	N/A	24/02/2021
	Human resources	N/A	N/A	N/A
	Sustainability	N/A	N/A	N/A
	Diversity and equality	N/A	N/A	N/A
	Communications	Gavin Walton	N/A	19/02/2021
	Chief Executive	SMT	N/A	N/A
Confidential decision? If so, under which exempt category?	No			
Call-in waived by Scrutiny Committee chairman?				
Cabinet member's signature To confirm the decision as set out in this notice.	Signature ____ Councillor Emily Smith _____ Date ____ 24 February 2021 _____			

ONCE SIGNED, THIS FORM MUST BE HANDED TO DEMOCRATIC SERVICES IMMEDIATELY

For Democratic Services office use only		
Form received	Date: 24 February 2021	Time: 16:20
Date published to all councillors	Date: 24 February 2021	
Call-in deadline	Not applicable as this is not a key decision.	

Guidance notes

1. This form must be completed by the lead officer who becomes the contact officer. The lead officer is responsible for ensuring that the necessary internal consultees have signed it off, including the chief executive. The lead officer must then seek the Cabinet portfolio holder's agreement and signature.
2. Once satisfied with the decision, the Cabinet portfolio holder must sign and date the form and return it to the lead officer who should send it to Democratic Services immediately to allow the call-in period to commence.
Tel. 01235 422520 or extension 22520.
Email: democratic.services@southandvale.gov.uk
3. Democratic Services will then publish the decision to the website (unless it is confidential) and send it to all councillors to commence the call-in period (five clear working days) if it is a 'key' decision (see the definition of a 'key' decision below). A key decision cannot be implemented until the call-in period expires. The call-in procedure can be found in the council's constitution, part 4, under the Scrutiny Committee procedure rules.
4. Before implementing a key decision, the lead officer is responsible for checking with Democratic Services that the decision has not been called in.
5. If a key decision has been called in, Democratic Services will notify the lead officer and decision-maker. This call-in puts the decision on hold.
6. Democratic Services will liaise with the Scrutiny Committee chairman over the date of the call-in debate. The Cabinet portfolio holder will be requested to attend the Scrutiny Committee meeting to answer the committee's questions.
7. The Scrutiny Committee may:
 - refer the decision back to the Cabinet portfolio holder for reconsideration or
 - refer the matter to Council with an alternative set of proposals (where the final decision rests with full Council) or
 - accept the Cabinet portfolio holder's decision, in which case it can be implemented immediately.

Key decisions: assessing whether a decision should be classified as 'key'

The South Oxfordshire and Vale of White Horse District Councils' Constitutions now have the same definition of a key decision:

A key decision is a decision of the Cabinet, an individual Cabinet member, or an officer acting under delegated powers, which is likely:

- (a) to incur expenditure, make savings or to receive income of more than £75,000;**

- (b) to award a revenue or capital grant of over £25,000; or**
- (c) to agree an action that, in the view of the chief executive or relevant head of service, would be significant in terms of its effects on communities living or working in an area comprising more than one ward in the area of the council.**

Key decisions are subject to the scrutiny call-in procedure; non-key decisions are not and can be implemented immediately.

In assessing whether a decision should be classified as 'key', you should consider:

- (a) Will the expenditure, savings or income total more than £75,000 across all financial years?
- (b) Will the grant award to one person or organisation be more than £25,000 across all financial years?
- (c) Does the decision impact on more than one district council ward? And if so, is the impact significant? If residents or property affected by the decision is in one ward but is close to the border of an adjacent ward, it may have a significant impact on that second ward, e.g. through additional traffic, noise, light pollution, odour. Examples of significant impacts on two or more wards are:
 - Decisions to spend Didcot Garden Town funds (significant impact on more than one ward)
 - Changes to the household waste collection policy (affects all households in the district)
 - Reviewing a housing strategy (could have a significant impact on residents in many wards)
 - Adopting a supplementary planning document for a redevelopment site (could significantly affect more than one ward) or a new design guide (affects all wards)
 - Decisions to build new or improve existing leisure facilities (used by residents of more than one ward)

The overriding principle is that before 'key' decisions are made, they must be published in the Cabinet Work Programme for 28 calendar days. Classifying a decision as non-key when it should be a key decision could expose the decision to challenge and delay its implementation.