

ANGUS COUNCIL

RESOURCES AND CENTRAL SERVICES COMMITTEE – 29 JANUARY 2004

THE LOCAL GOVERNMENT AND RATING ACT 1997

REPORT BY THE DIRECTOR OF FINANCE

ABSTRACT

This report recommends that Mandatory and Discretionary Rural Rating Relief be granted to qualifying Hotels, Public Houses and Filling Stations.

1. RECOMMENDATION(S)

It is recommended that the Committee:-

- (a.) Approve the granting of 50% Mandatory Relief to those hotels and public houses as detailed in [Appendix A](#).
- (b.) Approve the granting of 50% Mandatory and 50% Discretionary Relief to those filling stations detailed in [Appendix B](#).
- (c.) Note the saving to the Council of awarding 50% Mandatory Relief to filling stations, thereby reducing the current Discretionary Relief.

2. BACKGROUND

Schedule 2 of The Local Government and Rating Act 1997 enables a rating authority to grant relief from Non-Domestic Rates for post offices, general stores and other businesses in rural settlements. A report was submitted to the Finance Committee in February 1998 (Report No 161/98) detailing the scheme.

The Non Domestic Rating (Petrol Filling Station Public Houses and Hotels) (Scotland) Order 2003, came into effect on 1 April 2003. This allows 50% Mandatory Rural Relief to be granted to Petrol Filling Stations, Public Houses and Hotels.

Report no 730/03 was submitted to the Resources and Central Services Committee on 19 June 2003. This report advised committee of the amendments to the Non Domestic Rural Rates Relief Scheme and confirmed that a survey would be carried out to identify the properties which would qualify for Mandatory Relief.

The Revenues Division has now carried out a survey and Appendix A details the hotels and public houses which will qualify for 50% Mandatory Relief. Appendix B details the petrol filling stations which will qualify for 50% Mandatory Relief and the saving to the Council if the current 100% Discretionary Relief is reduced to 50%.

Both the Mandatory and Discretionary Relief will be backdated to 1 April 2003.

3. FINANCIAL IMPLICATIONS

The filling stations which are detailed in Appendix B are currently in receipt of 100% Discretionary Rural Relief. For the financial year 2003/04, the Council incurs a cost of £829.96 to grant this relief. These filling stations will now qualify for 50% Mandatory Relief which will be at no cost to the Council. If a further 50% Discretionary Relief was granted, this would cost £414.98, thereby saving Angus Council £414.98.

There is no cost to the Council in granting 50% Mandatory Relief to Hotels and Public Houses.

4. CONSULTATION

The Chief Executive and the Director of Law and Administration have been consulted in the preparation of this report.

5. HUMAN RIGHTS IMPLICATIONS

There are no human rights implications arising as a result of this report.

NOTE

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973, (other than any containing confidential or exempt information), were relied on to any material extent in preparing the above Report.

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DIRECTOR OF FINANCE

Ref: CMB/TAB

Date: 26/01/2004

Document Title: Local-Gov-Rating-Act-29-01-04