

Executive – 7 September 2017

Present: Councillor Williams (Chairman)
Councillors Beale, Berry, Mrs Herbert, Parrish and Mrs Warmington

Officers: Dean Emery (Principal Revenues and Debt Recovery Officer), Jenny Collins (Senior Revenues Officer), Chris Hall (Assistant Director – Operational Delivery), Garry Bowles (Cemeteries and Crematorium Manager), Jo Nacey (Finance Manager), Tom Gillham (Assistant Director – Asset Development Projects), Paul McClean (Project Accountant), Tim Burton (Assistant Director – Planning and Environment), Fiona Webb (Regeneration and Infrastructure Manager) and Andrew Randell (Temporary Senior Democratic Services Officer)

Also present: Councillors Coles and Hunt

(The meeting commenced at 6.15 pm.)

32. Apologies

Councillors Edwards and Habgood.

33. Minutes

The minutes of the meeting of the Executive held on 3 August 2017, copies of which had been circulated, were taken as read and were signed.

34. Declaration of Interests

Councillor Mrs Warmington declared a personal interest as a Member of Bishops Lydeard and Cothelstone Parish Council.

35. Proposed Business Rates Revaluation Relief

Considered report previously circulated, concerning the proposed amendment of the Discretionary Rate Relief Policy to include a new Relief for Revaluation from 1 April 2017.

A range of Mandatory and Discretionary Rate Reliefs could reduce the amount of Non-Domestic Rates (commonly known as Business Rates) a business or organisation had to pay. The qualifying rules and levels of relief for Mandatory Reliefs were set by the Government and were the same throughout the Country.

The rules and levels of award for Discretionary Rate Reliefs were set by each Council and, as such, might vary from Council to Council. A full review and updating of the policy had been undertaken in 2015 with the policy coming into effect from 1 April 2016.

The Local Government Finance Bill 2012 had introduced the Business Rates Retention Scheme which was designed to help achieve two of Government's key priorities - Economic Growth and Localism. The scheme enabled the retention of a proportion of

the Business Rates revenue generated in a local area by the relevant local authorities.

Although 50% of Business Rates collected was paid to Central Government the remaining 50% was retained locally (40% District, 9% County, 1% Fire authorities).

With regard to the former arrangements, the Government had met the cost of Mandatory Relief in full on the basis that local authorities had no choice but to award it under set criteria. However, the costs of Discretionary Relief had to be met in full or in part, by local authorities as awards were decided upon based on the Council's own criteria.

Under the new rules Taunton Deane had to contribute 40% towards the cost of most relief - even those that it had no choice about awarding. Therefore it was important to recognise the financial risk of applying reliefs when considering any changes to the current policy.

A Business Rates Revaluation normally took place every five years. However, following a two year delay the Government had issued the new Rating List with effect from 1 April 2017.

Each Rating List had a Transitional Relief Scheme which was designed to phase in both the increases and decreases in the amount of Business Rates payable following revaluation. This phasing could last for between one and five years depending on the level of increase or decrease in rateable values.

Noted however that Transitional Relief did not provide support for changes in Business Rate Reliefs. Despite the increase in the threshold for eligibility to Small Business Rate Relief, some ratepayers would no longer be eligible to receive it due to an increase in their Rateable Value. This situation might also apply to current recipients of Rural Rate Relief.

The Chancellor had announced in the Spring Budget a number of measures to provide support to these ratepayers, along with support for public houses and businesses facing the largest increases.

Alongside the new Rating List, the Government had announced the establishment of a £300,000,000 Discretionary Fund over four years from 2017/2018 to support those businesses that faced the steepest increases in their Business Rates bills.

The intention was that every billing authority in England would be provided with a share of this fund to support their local businesses. Billing authorities would be expected to use their share of the funding to develop their own Discretionary Relief Schemes to deliver targeted support to the most hard-pressed ratepayers. The £300,000,000 would be divided over the four years as follows:-

- £175,000,000 in 2017/2018;
- £85,000,000 in 2018/2019;
- £35,000,000 in 2019/2020; and
- £5,000,000 in 2020/2021.

The Department of Communities and Local Government had published a consultation

on the design of the Discretionary Relief on 9 March 2017, seeking views on the allocation of the fund, arrangements for compensation for local authorities, and the operation of local schemes. Taunton Deane's proposed share was as follows:-

- 2017/2018 - £276,000;
- 2018/2019 - £134,000;
- 2019/2020 - £55,000; and
- 2020/2021 - £8,000.

Submitted for the consideration of Members a Discretionary Revaluation Relief Policy that was based on the following criteria:-

- (a) Relief would only be granted where the Rateable Value was less than £200,000 as at 1 April 2017 and the gross rates increase was greater than 5%;
- (b) Reductions if awarded would be to further increase the Transitional Relief that was phasing in the increased charge. Each year would be less and less over four years;
- (c) The scheme was designed solely to assist ratepayers who had seen a significant increase in bills due to revaluation;
- (d) Relief would only be granted for premises which were occupied;
- (e) Relief would not be awarded where Mandatory Relief had been granted;
- (f) Taxpayers would be invited to apply;
- (g) All relief awarded would be subject to 'state aid' €200,000 (de-minimis); and
- (h) Relief would be targeted to local businesses, not national or multi-national in nature. Local businesses were, for the purpose of the scheme, those which had premises wholly in the Council's area.

The Council would consider every application for Discretionary Revaluation Relief on its merits. Applications would be invited from taxpayers to confirm their "state aid" position.

There would be no statutory right of appeal against any award of Discretionary Revaluation Relief, although as with any decision by a public authority, this could be challenged by Judicial Review. The authority would however, upon request, review decisions made.

Further reported that this item had been considered by the Corporate Scrutiny Committee on 17 August 2017 when the proposed Discretionary Revaluation Relief Policy was supported by Members.

Resolved that Full Council be recommended to support the use of the Council's local discount powers from 1 April 2017 to award Revaluation Relief to those organisations that faced significant increases in their Business Rates bills following Revaluation.

36. **Supplementary Budget Request – Cemeteries and Crematorium**

Considered report previously circulated, concerning a request for a Supplementary

Budget to enable a number of areas within the Cemeteries and Crematorium service which required investment beyond that achievable in the existing Revenue Maintenance budget.

This would enhance the services offered to the public and extend the life of some assets through the creation of new plots and new income opportunities.

With the exception of the Children and Baby Memorial Gardens where the cost would be recovered but without surplus, the following projects had the ability to deliver income greater than the initial cost.

The Bereavement Service provided a significant contribution to the Council each year. In 2016/2017 the surplus was £584,580 which was £115,000 more than the budget. This reflected an increasing demand on the service and burial plots.

(1) Wellington Cemetery Grave Spaces

Currently there were only four new grave spaces remaining in Wellington Cemetery. Once these had been sold the site would no longer generate income but would still need to be maintained to the current standard.

With an investment of £23,000 the hard standing located at the centre of the cemetery could be removed to free up land for up to 100 new burial spaces. This work would ensure that Wellington would have a capacity for full burial for the next eight to ten years and would allow a continuation of service whilst further options for future burial land were identified.

The income generated from this project was likely to be upwards of £100,000 for the sale of graves, memorial rights and interments.

(2) St Mary's Cemetery – New Grave Spaces

£26,000 invested in this site would allow for much of the main drive to be removed and re-laid to create 120 full new grave spaces.

By carrying out these works it would mean a further choice to the bereaved for grave locations and would allow the provision of traditional type memorials on the plot to be re-introduced. The income generated from this project would be upward of £120,000.

At the current rate of burials 120 graves would extend the life of this service for approximately 20 years.

(3) Cremation Memorial Walkway and Cremation Plots

The Council's post cremation memorials and plots were limited in choice and older in fashion. Releasing an area that had never previously been looked at and memorialising closer to the car park in a prime location would generate further interest and retain more cremated remains on site.

Setting out the area in a formal garden arrangement using set, installed memorials

at a cost of £24,000 would create a tranquil and modern reverent area for remembrance. This would provide additional choice, lengthen the life of the cemetery and create a further income stream of up to £70,000.

(4) New Children and Babies Garden at the Crematorium

The present baby garden was adjacent to the workers' yard. There was little choice to memorialise or remember the deceased who were laid to rest there. Many other crematoria had formalised, dedicated gardens for this specialist area that were very popular and gave great comfort to the bereaved.

The current area at the Taunton Deane Crematorium would benefit from investment estimated at £15,000. Memorials could be provided for a longer term at a cost that would only recover the cost of purchase and installation.

It was suggested that the service could work with local child bereavement charities to ensure that they had input into the design and layout of the new garden and explore the possibility of some third party funding from them.

(5) Natural Burial/Remembrance Area

An area of Taunton Crematorium had been set out to create a natural spinney/copse for interments of ashes and some full interments. Tree works and planting had taken place to provide an alternative to the formal memorial and burial sections our cemeteries offered.

The formalisation of this natural area would give relief to the high usage the current Garden of Remembrance had seen and would extend the life of onsite ashes interments that were not witnessed.

It was proposed to install a hardwood boardwalk at a cost of £6,000 where each board could be memorialised at a cost of £200 per tread for 10 years. This then would become a working memorial and allow year round access to this site, without anyone walking through the planting. Income generated was estimated at £55,000.

Further reported that this item had been considered by the Corporate Scrutiny Committee on 17 August 2017 and details of the views expressed by Members of that Committee were submitted for the information of the Executive.

Resolved that Full Council be recommended to approve:-

- (a) A supplementary capital budget of £94,000 for the improvements to the Cemeteries and Crematorium as set out above; and
- (b) The transfer of £94,000 from the Waste Earmarked Reserve to add to the Revenue Contribution to Capital ("RCCO") budget to provide the funding for the Capital Supplementary Estimate.

37. Executive Forward Plan

Submitted for information the Forward Plan of the Executive over the next few

months.

Resolved that the Forward Plan be noted.

38. Exclusion of the Press and Public

Resolved that the press and public be excluded from the meeting for the following items as it included exempt information as defined in paragraphs 1 and 3 of Part 1 of Schedule 12A to the Local Government Act 1972, and that the public interest in withholding the information outweighed the public interest in disclosing the information to the public.

39. Acquisition of Thales Interests, Lisieux Way, Taunton

Considered report previously circulated, concerning an opportunity that had arisen for the Council to consolidate its ownerships of the land at Lisieux Way Business Park in Taunton.

The Council proposed to take forward refurbishment plans of buildings, ensuring essential maintenance and upgrades were carried out, also undertaking an assessment of potential development and long-term investment opportunities for this strategic employment site.

The acquisition of Lisieux Way and planned refurbishment of buildings was the first stage of a more comprehensive regeneration project, aligned with the Taunton Deane Borough Council Corporate Plan (2017-2018) Key Themes and priorities within the Taunton Growth Prospectus - Delivering the economic vision for our County Town.

There were substantial strategic benefits of retaining important hi-tech occupiers in Taunton. Under the Council's ownership, plans for refurbishment and upgrade of utility supplies could be coordinated to progress the relocation within the site of a specialist firm that had its own bespoke major investment plans for new premises.

Historic plans indicated some sections of the site might be able to accommodate other suitable uses. The next stage of the process would involve an option review and the commissioning of master-planning expertise, to assess potential opportunities.

Any potential options for comprehensive development on site would need to be compliant, feasible and viable. As such, future findings and recommendations would be reported back to the Executive and Full Council, as appropriate.

Resolved that Full Council be recommended to approve:-

- (a) The acquisition of land and interests at Lisieux Way Business Park, Taunton from Thales UK. The land sale, as identified in Appendix B to the report, would be subject to a conditional contract based on draft terms, set out in Appendix G;

- (b) A supplementary estimate (to the value set out in the report) to the Capital Programme for this high priority Taunton Employment scheme, in addition to the existing project budget previously approved in 2013/2014 specifically for the purpose of funding the regeneration of the land off Lisieux Way. This would cover the costs of land acquisition, essential landlord works to Building 2 and professional fees set out in a Business Case at Appendix H which would be funded through capital borrowing; and
- (c) The delegation of authority to the Directors and Section 151 Officer to proceed with the proposed acquisition, completion of work programme and commissioning of next phase master-planning and feasibility studies, in consultation with the Executive Councillor for Business Development, Asset Management, Arts and Culture, Tourism and Communications and the Leader of the Council Leader, namely to:-
 - (i) Conclude and finalise the conditional contract between the Council and Thales UK, to deliver regeneration of the Lisieux Way Business Park; and
 - (ii) Appoint a Professional Team to advise on:-
 - Refurbishment and delivery of works scheduled: ensuring quality, cost control and completion of refurbishment work to Building 2, ensuring the commercial units were developed to an agreed specification, agreed programme timescales and budget; and
 - The master-planning and feasibility study : An assessment of future development options for the whole site. Procurement of specialist advisors to support the Council.

40. **Planning (Listed Buildings and Conservation Areas) Act 1990 – Listed Buildings at Tonedale Mill, Milverton Road, Wellington**

Considered report previously circulated, which sought authority to take appropriate action to secure the repair of historic buildings at Tonedale Mill, Wellington

Tonedale Mill was an historic complex of industrial buildings with substantial heritage value identified by Historic England as one of its top three heritage sites at risk in the South West. The site was currently unoccupied with all of the buildings vacant and in a poor state of repair.

In recent weeks, unauthorised works had been undertaken which had led to the conclusion that appropriate action should now be undertaken by way of the service of a Repairs Notice which would specify those works which were required as being reasonably necessary for the proper preservation of the buildings.

The owner of the buildings would have two months to comply with the Repairs Notice, after which the Council would have the option to either carry out the works itself and to put a charge on the property, and/or commence compulsory acquisition of the buildings.

Officers were already working in partnership with Historic England, and their advice

and support would be sought if further action was considered to be necessary.

Resolved that a Repairs Notice or Notices, if appropriate, be issued pursuant to Section 48 of the Planning (Listed Building and Conservation Areas) Act 1990 in relation to buildings at Tonedale Mill, Milverton Road, Wellington.

(The meeting ended at 7.54 p.m.)