

Taunton Deane Borough Council

Council Meeting – 3 October 2017

Part I

To deal with written questions to, and receive recommendations to the Council from, the Executive.

(i) Councillor John Williams

(a) Taunton Deane Borough Council Corporate Plan 2017/2018

The Executive has previously considered a report which introduced Taunton Deane's draft Corporate Plan for 2017/2018, a copy of which is attached to these recommendations at Appendix A.

The Corporate Plan flows from the Council's four year strategy which covers the period 1 April 2016 to 31 March 2020. The 2017/2018 Corporate Plan will be the second year of this strategy.

The Plan describes the actions which will be taken during the year to ensure the Council's strategic objectives are achieved for the people and place of Taunton Deane and set out how progress will be monitored and measured.

The Corporate Plan does not cover everything that the Council does, but it focusses on a combination of those issues that matter most to local people and the unique challenges arising from Taunton Deane's changing social, economic and environmental contexts.

The plan is a key component of the Council's corporate planning and performance management framework. It links the strategic priorities of the Council directly to the activities of each individual employee as can be seen from the illustration below:-



A number of changes to the draft Corporate Plan suggested by both the Corporate Scrutiny Committee and the Executive have been incorporated into the latest draft

Recommended that the Taunton Deane Borough Council Corporate Plan for 2017/2018 be adopted.

(b) Financial Monitoring – Outturn 2016/2017

The Council's financial performance for the 2016/2017 financial year was considered by the Executive at its meeting on 3 August 2017.

The revenue outturn position for the financial year 2016/2017 is as follows:-

- The General Fund (GF) Revenue Outturn position for 2016/2017 is a net underspend of £101,000 (0.7%). The underspend has decreased since the end of quarter 2 due to significant variances in Rent Allowances and Rebates; Cemeteries and Crematorium; Council Tax Collection; Leisure Procurement; and Interest Costs and Income.
- The Housing Revenue Account (HRA) is a 'Self-Financing' account for the Council's Housing Landlord function, which is budgeted to 'break even' (net of approved transfers to/from HRA Reserves). The HRA Outturn for 2016/2017 is a net underspend of £882,000 (3.3% of gross income).

The year-end financial statements reported that Deane DLO has made an overall deficit of £44,000 after contributing £101,000 to the GF. This deficit has been

transferred from the DLO Trading Account Reserves which, together with a £200,000 contribution to Transformation, has decreased the reserve balance to £121,000.

The Deane Helpline has reported a net deficit of £64,000 for the year, which is an underspend of £53,000 against the final budget and represents the net cost of the service to the GF.

Under regulations the Council has to report how its Licencing and Land Charges services perform in the financial year. This is set out in the table below. These services set fees and charges based on estimated reasonable costs and aim to break even each year. When this does not occur, the Council can transfer any surplus/deficit to a self-financing reserve. During the next round of fees and charges setting, adjustments will be made with the view to achieving a break-even position on a three year rolling basis.

Licensing and Land Charges Self-Financing Reserves

	Balance Brought Forward £	Under/(over)-recovery in 2015/2016 £	Balance Carried Forward £
Land Charges	(56,160)	(31,480)	(56,160)
Licencing	49,050	50,000	(950)
Taxi-Licencing	(19,640)	(16,970)	(36,610)

With regard to the budget for the Unparished Area of Taunton, although £59,786 has been allocated to a variety of schemes during the 2016/2017 financial year, £43,204 is available for allocation during the current year.

The capital outturn position for 2016/2017 is as follows:-

- The General Fund profiled Capital Programme at the end of 2016/2017 is £25,832,000. The actual expenditure on the Capital Programme during 2016/2017 is £10,256,000, with £15,527,000 being carried forward to support delivery of approved schemes in 2017/2018. This will leave a net underspend of £49,000 (0.1%) against the overall programme.
- The HRA approved Capital Programme at the end of 2016/2017 is £20,129,000. This relates to schemes which will be completed over the next five years. The actual expenditure on the Capital Programme during 2016/2017 is £11,762,000, with £9,399,000 for planned investment to implement approved schemes in future years. A net overspend of £32,000 (1%) is reported against the overall programme.

The GF Reserves balance as at 31 March 2017 stood at £2,186,000. The balance remains above the minimum reserves expectation within the Council's Budget Strategy (£1,600,000).

The HRA Reserves balance as at 31 March 2017 stood at £3,224,000, which is above the minimum level (£1,800,000) set within the Council's Budget Strategy and the HRA Business Plan.

The total General Fund Earmarked Reserves balance as at 31 March 2017 is £17,344,000, and for HRA Earmarked Reserves the balance is £6,847,000, representing funds that have been set aside for specific purposes to be spent in 2017/2018 or later years. This has grown largely in respect of funds committed to support growth and infrastructure development, future capital programme spending, the Business Rates funding volatility, creating a new Council and funding set aside to support service restructuring and transformation projects.

The Outturn Report has previously been considered and supported by the Corporate Scrutiny Committee.

Recommended that:-

- (1) The Council's financial performance and end of year position for the General Fund and the Housing Revenue Account, including pre-approved carry forwards and transfers to earmarked reserves be noted;
- (2) The reported General Fund Revenue Budget underspend of £101,000 in 2016/2017 and the General Reserves Balance of £2,186,000 as at 31 March 2017 be noted;
- (3) The General Fund Revenue Budget Carry Forwards totalling £302,000 be approved;
- (4) A General Fund Capital Programme Budget Carry Forward totalling £15,527,000 be approved;
- (5) A Housing Revenue Account Capital Programme Budget Carry Forward totalling £9,399,000 be approved; and
- (6) £590,000 of Supplementary Budget allocations in 2017/2018 for the Housing Revenue Account, utilising 2016/2017 underspends, for the following areas be also approved:-
 - (i) £250,000 to provide additional technical development capacity to the in-house team for development appraisal work on complex sites;
 - (ii) £25,000 to replace the Halcon One Team Co-ordinator post until 31 March 2018;
 - (iii) £55,000 for additional officer capacity to address anti-social behaviour for a period of 18 months due to additional pressures on the team;
 - (iv) £70,000 to fast-track replacement of Piper lifelines in Sheltered Housing where these are reaching the end of their operational life;
 - (v) £40,000 to both revamp and upgrade Ladymead Road, Taunton shops for remarketing as commercial premises or to make a change of use and convert to a One Team Community Hub; and
 - (vi) £150,000 to pilot a Fabric First approach to appraise options to address thermal performance and water ingress issues in some property types.

(ii) Councillor Patrick Berry

Supplementary Budget Request – Cemeteries and Crematorium

At its last meeting, the Executive considered a request for a Supplementary Budget to enable a number of areas within the Cemeteries and Crematorium service which require 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 will be recovered but without surplus, the following projects have the ability to deliver income greater than the initial cost:-

(1) Wellington Cemetery Grave Spaces

Currently there are only four new grave spaces remaining in Wellington Cemetery. Once these have been sold the site will no longer generate income but will 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 can be removed to free up land for up to 100 new burial spaces. This work will ensure that Wellington will have a capacity for full burial for the next eight to ten years and will allow a continuation of service whilst further options for future burial land are identified.

The income generated from this project is 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 will 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 will mean a further choice to the bereaved for grave locations and will allow the provision of traditional type memorials on the plot to be re-introduced. The income generated from this project will be upward of £120,000.

At the current rate of burials 120 graves will 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 are limited in choice and older in fashion. Releasing an area that has 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 will create a tranquil and modern reverent area for remembrance. This will 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 is adjacent to the workers' yard. There is little choice to memorialise or remember the deceased who are laid to rest there. Many other crematoria have formalised, dedicated gardens for this specialist area that are very popular and give great comfort to the bereaved.

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

It is intended that the service will work with local child bereavement charities to ensure that they have 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 has been set out to create a natural spinney/copse for interments of ashes and some full interments. Tree works and planting have taken place to provide an alternative to the formal memorial and burial sections our cemeteries offer.

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

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

Further reported that this item had been considered and supported by the Corporate Scrutiny Committee at its meeting on 17 August 2017.

Recommended that:-

- (a) A supplementary capital budget of £94,000 for the improvements to the Cemeteries and Crematorium as set out above be approved; 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 be also approved.

(iii) Councillor Richard Parrish

Proposed Business Rates Revaluation Relief

The Executive has recently considered a report concerning a proposal to amend the Council's Discretionary Rate Relief Policy to include a new Relief for Revaluation from 1 April 2017.

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

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

The Local Government Finance Bill 2012 introduced the Business Rates Retention Scheme which is designed to help achieve two of Government's key priorities - Economic Growth and Localism. The scheme enables 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 is paid to Central Government the remaining 50% is 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 been met in full or in part, by local authorities as awards had been decided upon based on the Council's own criteria.

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

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

Each Rating List has a Transitional Relief Scheme which is 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.

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

The Chancellor 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 announced the establishment of a £300,000,000 Discretionary Fund over four years from 2017/2018 to support those businesses facing the steepest increases in their Business Rates bills.

The intention was that every billing authority in England will be provided with a share of this fund to support their local businesses. Billing authorities will 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 will 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 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 is as follows:-

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

Following this consultation, the Council has drafted a revised Discretionary Revaluation Relief Policy that is based on the following criteria:-

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

A copy of the draft Policy for the granting of the Revaluation Relief is attached as Appendix B to the recommendations.

The Council will consider every application for Discretionary Revaluation Relief on its merits.

There will 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. Taunton Deane will however, upon request, review decisions made.

The Corporate Scrutiny Committee supported the revised Discretionary Revaluation Relief Policy at its meeting on 17 August 2017.

Recommended that the use of the Council's local discount powers from 1 April 2017 to award Revaluation Relief to those organisations facing significant increases in their Business Rates bills following Revaluation be supported.

Taunton Deane Borough Council Corporate Plan 2017 - 18

People



Business & Enterprise



Our Place

An Efficient & Modern Council

**“Working with our communities to keep Taunton Deane
a great place in which to live, work, learn and enjoy”**



Introduction



Cllr. John Williams
Leader of the
Council

Welcome to Taunton Deane Borough Council's Corporate Plan for 2017-18.

Having agreed our Corporate Strategy for the next four years (2016-20), setting out our vision, priorities, values and principles, we are committed to putting the Strategy into action and making a difference for local people and business.



Penny James
Chief Executive

We are progressing plans to create a new council for the combined communities of Taunton Deane and West Somerset. Our proposal has recently been submitted to the Secretary of State for their consideration. We aim, with Government support, to have this new council in operation in 2019.

Alongside this timeline we are implementing major changes to how we do things to ensure we improve service delivery to our customers and deliver savings. Meantime we need to deliver good services to our residents and this Corporate Plan identifies the key actions we will take during the 2017/18 financial year to ensure the Council's strategic objectives are delivered.

The Taunton Growth Prospectus

- provides a clear economic vision for our County Town. Our vision is supported by key projects that will enable Taunton to achieve it's full economic growth potential.

The Housing Revenue Account Business Plan 2012-2042

- TDBC is the only district council in Somerset still to own and manage its own housing stock. The Plan sets out the Council's overall aims and objectives for the housing service, as a landlord for approximately 6,000 homes.

The Core Strategy

- TDBC is the local planning authority for the Borough. The Core Strategy sets out a vision for Taunton Deane and strategic objectives, spatial strategy and policies for meeting that vision. It also reflects the strategic objectives of the 'Sustainable Community Strategy' as well as national planning policy. The Plan specifies the locations and quantity of growth to be accommodated within the Borough up to 2028 and identifies strategic site allocations, including mixed-use urban extensions.

The Priority Areas Strategy

- The PAS seeks to tackle disadvantage and deprivation in some of Taunton Deane's most deprived communities.

“Working with our communities to keep Taunton Deane a great place in which to live, work, learn and enjoy”

Elected Members of the Borough Council - Portfolio Holders

The Executive are responsible for decisions affecting the day-to-day running of the Council, linking the necessary action to implement the Council's policies. The Executive are the policy forming team for the Council.



**Leader of the Council:
Cllr John Williams**



Deputy Leader: Cllr Mark Edwards
Areas Covered: Business Development, Asset Management and Communications.



Cllr Jane Warmington
Areas Covered: Community Leadership.



Cllr Richard Parrish
Areas Covered: Corporate Resources.



Cllr Patrick Berry
Areas Covered: Environmental Services & Climate Change.



Cllr Terry Beale
Areas Covered: Housing Services.



Cllr Robert Habgood
Areas Covered: Planning Policy & Transportation.



Cllr Catherine Herbert
Areas Covered: Sports, Parks & Leisure.

Joint Management Team

Taunton Deane Borough Council shares a Management Team with West Somerset Council.

The Joint Management Team works closely with the Council Leaders, elected Members and with our partners to deliver the corporate priorities for both Councils



Penny James, Chief Executive for Taunton Deane Borough Council and West Somerset Council

The Chief Executive leads delivery of the corporate management and operational responsibilities of the Councils, and statutory obligations are Head of Paid Service, Returning Officer and Electoral Registration Officer.



Shirlene Adam, Director - Operations

The Director of Operations main role during 2017/18 will be to focus on the Transformation agenda and the potential creation of a new council.



James Barrah, Director - Housing & Communities

The Director of Housing and Communities main role during 2017/18 will be to focus on the deliver of services to our community and all the support functions that enable this to happen.



Brendan Cleere, Director - Growth & Development

The Director of Growth & Development has overall responsibility for planning, regeneration, delivery of community infrastructure, inward investment and economic development. Key priorities include the Hinkley Point nuclear new build.



Bruce Lang, Assistant Chief Executive & Monitoring Officer

The Assistant Chief Executive & Monitoring Officer is responsible for Elections and offers support to the senior leadership team on key projects.

The Purpose of the Corporate Plan

The Corporate Plan for 2017/18 flows from our four-year Corporate Strategy, which covers the period 1st April 2016 through to 31st March 2020. We are now in the second year of the strategy.

The Plan describes the actions we will take during the year to ensure the Council's strategic objectives are achieved for the people and place of Taunton Deane and sets out how we will monitor and measure our progress.

The Corporate Plan does not cover everything that the Council does, but it focuses on a combination of those issues that matter most to local people and the unique challenges arising from the Borough's changing social, economic and environmental contexts.

How do we use it?

The plan is a key component of our corporate planning and performance management framework. It links the strategic priorities of the Council directly to the activities of each individual employee as can be seen from the illustration below.



Key Theme 1

People

Why is this important?

Taunton Deane is growing and will have an increasing older population. These changes will require greater housing and employment provision as well as services which support the needs of an older population and our most vulnerable residents.



The key issues we aim to influence and improve:

Key Issue

Facilitate an increase in the availability of affordable homes and Council homes for local people – to both buy and to rent;

What we will do in 2017/18

- Facilitate the delivery of the affordable housing development pipeline to achieve the target of 200 new affordable homes completed during 2017/18 with at least 10% being new build council housing.

Key Issue

Work with partners in both the private and public sector to develop a range of additional housing types suitable in particular for single person households, young people in rural communities and elderly people;

What we will do in 2017/18

- Refocus Hinkley Housing Plan to get approval for and deliver a range of private sector housing projects to help mitigate impact of Hinkley workers on housing supply.
- Continue Somerset West Private Sector Housing Partnership (SWPSHP) focus on landlord accreditation enforcement, empty homes etc to ensure suitability and supply of private rented accommodation.
- Through close partnership working secure the delivery of new build affordable homes with at least 10% secured suitable for single persons households, rural housing and for elderly people during 2017/18.

Key Issue

Work with others to support the wellbeing of an older population and our most vulnerable residents;

What we will do in 2017/18

- Put in place appropriate support for housing tenants to transition across to Universal Credit from October 2016; liaising with Revenues and Benefits, Department for Work & Pensions, Citizens Advice Bureau etc.
- Continue working with 'Inspired to Achieve' project within the Housing Service to support unemployed tenants into sustainable employment.
- Support One Teams to continue working in our high priority areas that have a high level of demand on public services.
- Deliver or enable health promotion work in the community targeted at vulnerable residents, such as disabled facilities grants, the Wellington Isolation event, Archie dementia awareness, flu jab clinics and legal high awareness raising at schools.
- Implement new local lottery to raise money for voluntary and community sector organisations to offer additional support to vulnerable local residents.
- Increase the defibrillator network in Taunton Deane through grant funding to rural parish councils/community groups to improve community resilience."
- We will work with DWP to explore affordable and sustainable local support for Universal Credit for more vulnerable residents, where personal budgeting support and claims assistance may be required (subject to external funding).

Key Issue

Facilitate the creation a broad range of high quality employment opportunities that recognises the different needs of rural and town communities in order to provide local people with more rewarding futures.

What we will do in 2017/18

- Aim to adopt the Taunton Deane Site Allocations and Development Management Plan.
- Undertake a review of the Core Strategy (sets out a vision for Taunton Deane and strategic objectives, spatial strategy and policies for meeting that vision) and is an enabler to growth.

Employment Site –

- Junction 25 Strategic Employment Site – Adopt Local Development Order (LDO) in place by Autumn 2017.

“Working with our communities to keep Taunton Deane a great place in which to live, work, learn and enjoy”

Key Theme 2

Business & Enterprise

Why is this important?

An increasing local working-age population and the desire to keep our town centres vibrant means that sustaining our local economy must be central to the Council's priorities and planning.



The key issues we aim to influence and improve:

Key Issue

Encourage inward investment and the promotion of the district as a place in which to visit and do business;

What we will do in 2017/18

- Work with and support Nuclear South West to deliver a sector focused campaign throughout the year.
- Work with and support into Somerset to deliver a targeted marketing campaign by December 2017.
- Work with Coast Communications to develop a marketing campaign to promote sector specific inward investment by December 2017.

Key Issue

Further develop the offering of the Deane in terms of social, leisure and culture in order to make the area an even more attractive proposition for investment;

What we will do in 2017/18

- Work with Arts Taunton to develop a cultural strategy for Taunton Deane to inform the emerging Somerset Cultural strategy by October 2017.
- Apply a strategic approach to the financial support provided to key arts and cultural organisations by May 2017.
- Deliver an events portal for events organisers to encourage additional events in the area by July 2017.

- Develop an annual programme of events in partnership with the Taunton Events Group by March 2018.

Coal Orchard (Phase 2)

- Secure detailed planning consent by 30th November 2017.
- Decommission St James St Pool by 31st December 2017.
- Evaluate in partnership with TTA the detailed investment case for the Brewhouse by summer 2017.

Firepool - Taunton Town Centre Regeneration

- Secure Outline Planning consent by Summer 2017.
- Assemble all necessary land (North site) by 31st March 2018.

Key Issue

Ensure the Council is perceived as being 'business friendly', ensuring rules are applied appropriately and are not excessive;

What we will do in 2017/18

- Deliver the Taunton Deane business conference to by 30th September 2017.
- Work with Key Taunton town centre businesses and organisations to create a refreshed approach to co-ordination of activity in the town centre by 31st March 2018.
- We will work with our new street and public toilet cleaning contractor to provide a seamless transition protecting the service within the town centre.

Key Issue

Promote the Taunton town centre and the existing 'gems' such as the Museum of Somerset and Castle Green;

What we will do in 2017/18

- Work with key visitor businesses and groups to develop a clear offer for day visitors to the area by March 2018.
- Develop a new approach to marketing the town centre by March 2018.

Key Issue

Identify suitable affordable employment sites, particularly in rural areas;

What we will do in 2017/18

- Will be considered as part of the review of the Core Strategy (sets out a vision for Taunton Deane and strategic objectives, spatial strategy and policies for meeting that vision) and is an enabler to growth.

Key Issue

Push for the rollout of fibre broadband and better mobile phone signal coverage across the Deane;

What we will do in 2017/18

- Provide financial contribution to support the implementation of the Connecting Devon and Somerset (CDS) phase 2 Superfast Broadband rollout by 30th March 2018.

Key Issue

Continue to work with partners to remove barriers to jobs and housing growth by addressing infrastructure constraints and securing funding for that infrastructure.

What we will do in 2017/18

- Commence work on the development of an Infrastructure Delivery Strategy.
- Refresh Taunton Growth Prospectus.
- Use the new Garden Town's Programme funding to support the delivery of the infrastructure necessary to deliver sustainable new communities.

New Garden Communities

Monkton Heathfield

WRR construction to start (Autumn 2017)

Comeytrove/Trull/Staplegrove

We will continue to work with the developers and site promoters to overcome the viability challenges of the schemes.

Key Issue

Support business start-ups and expansion within the Deane.

What we will do in 2017/18

- Work in partnership with Somerset County Council and the Local Enterprise Partnership to enable the delivery of Wiveliscombe Enterprise Centre by 31st March 2018.
- Work in partnership with Cosmic to support 40 businesses to develop their digital skills and expertise by 31st March 2018.
- Work with the Taunton Digital group to deliver their agreed action plan by 31st March 2018.
- Evaluate the council's approach to financial support for businesses and create new policy by 31st March 2018.

Key Theme 3

Our Place

Why is this important?

We want to keep Taunton Deane a place to be proud of and one which is well-maintained, welcoming to residents, visitors and businesses and is easy to get around.



The key issues we aim to influence and improve:

Key Issue

Work with, lobby and influence others to further improve the Deane's transport links including additional cycle paths, measures that tackle congestion as well as a new railway station for Wellington.

What we will do in 2017/18

- Taunton Town Centre Public Space improvements – to identify preferred options by end of 2017 and prepare to implement a trial by 2018.
- 20 year Transport Strategy for Taunton - Fully evidenced work complete with strategy published by summer 2017.
- Improve access to 4km of Public Rights of Way between the built up areas of north-east Taunton and Monkton Heathfield to Hestercombe Gardens and the Quantock Hills AONB.

Major Transport Schemes

- Junction 25 capacity improvements.
- Transport Infrastructure improvements for A358 – preferred route announced by Summer 2017.

Toneway Corridor

- Develop Outline Business Case for Toneway Corridor Improvements.

Key Issue

Work with others to improve way finding within the Deane through improved signage and support improved signage at the entry points from the motorway into the Deane which promotes the area as a place to visit;

What we will do in 2017/18

- Install additional pedestrian way finding system in Taunton by 30th June 2017.
- Lobby partners to improve signage packages at motorway entry points by 31st March 2018.

Key Issue

Make finding a car parking space in Taunton quicker and easier through the provision of electronic parking signs;

What we will do in 2017/18

- Install Variable Message Signage for car parking onto the highways network Taunton Town Centre by 31st December 2017.
- Provide pay on foot car parking systems for seven town centre car parks by 31st November 2017.

Key Issue

Ensuring our environment remains attractive including through street cleaning and grass cutting;

What we will do in 2017/18

- Conclude grounds maintenance review as part of the tenant and leaseholds satisfaction project in Housing and identify recommendations for improvement;
- Support community clean up days and litter picks in One Team areas, working with partners.
- We will hold our cleaning contractors to account should standards drop below that expected.
- We will prosecute those caught fly tipping waste and crackdown on commercial abuse of domestic waste collections.
- Help facilitate green infrastructure related grant application by working with local communities.
- Ensure that landscape proposals for the major development sites, approved at the planning stage, have been implemented as agreed.

- Help prepare the outline masterplan for the major extension at Monkton Heathfield in collaboration with the developers and local stakeholders to ensure green infrastructure (including paths /play areas) are co-ordinated and complementary.

Key Issue

Work with others to introduce measures that reduce the risk of flooding within our communities.

What we will do in 2017/18

Strategic Flood Alleviation Improvements

Upstream flood water storage scheme (Bradford On Tone)

- Phase 2 – Combined option assessment and preferred option by Autumn 2017
- Completion of Phase 2 Options Appraisals by end of 2017.

Key Theme 4

An Efficient & Modern Council

Why is this important?

Like all Councils, we continue to be challenged by significant budget cuts and pressure on services. We need to continue to collaborate with a range of organisations to deliver and enable outcomes that are important to our communities and find new ways of working that ensure we continue to get the best possible value out of the funds available to us.



The key issues we aim to influence and improve:

Key Issue

Review how services are delivered, by whom and to what standard in order to best allocate our resources;

What we will do in 2017/18

The Transformation Programme

The Transformation High Level Business Case approved by both TDBC and WSC in July and Sept 2016 respectively, details the ambition for change and explains what this will mean for our staff, our customers, our systems and processes, and our councillors

The Design Principles and New Operating Model that underpin our transformation approach reflect that the customer is at the heart of everything we do, be it public, colleague, councillor, business, potential investor etc. To achieve our transformation vision, we recognise we need to completely review what we do, how we do it and who will do it.

The desired outcome for our communities, our organisation, our members and staff can only be achieved by radical changes to how we operate to deliver services.

This programme of change is significant and will take 18-24 months to complete.

The key activities (which will be included within a detailed Programme Plan) planned for the next 12 months (2017-18) include:

- Finalising the organisational design and the staffing structure required to support the transformed delivery model. Appointing staff into the new structure.
- Developing and delivering an organisational development programme to deliver the people change fundamental to the successful delivery of the transformation outcome and benefits.

- Undertake service and business process reviews to ensure that our processes reflect the corporate design principles.
- Specify, procure and implement the core technology platform that is fundamental to achieve the required transformational change.
- Deliver key supporting technology solutions to enable the new ways of working.
- Refurbishment of Deane House and West Somerset House to provide fit-for-purpose offices and the opportunity to provide rental space.
- During 2017/18, should the Secretary of State approve a proposal to create a new council covering the existing TDBC and WSC areas then work will be undertaken in line with the relevant legislation to determine the governance arrangements of a new authority. If the Secretary of State does not agree to create a new council then the electoral review of the existing TDBC areas will be recommenced with the Boundary Commission to agree a new warding pattern in time for the 2019 local elections based on the agreed principle that the future size of the council will be 43.
- To ensure that proper and transparent procedures are in place to effectively manage and distribute the unparished area funds’.
- Seek approval for and deliver the Housing Revenue Account (HRA) programme of projects to transform and improve the service to our tenants.
- During the year 2016/17 the contract with Southwest One ended. This resulted in some services returning to Taunton Deane Borough Council and the implementation of systems to replace SAP. Throughout 2017/18 we will embed those systems and consider the optional way of delivering back office services in line with our design principles.

Key Issue

Make better use of our land and property assets; investing in, transferring or selling assets where it makes sense to do so;

What we will do in 2017/18

- Approval of the detailed organisational design and implementation of the design commenced.
- Progress the transfer of the public conveniences to the Parish and Town Council.
- Development and implementation of the Council's 2017-2020 General Fund Asset Strategy and Asset Management Plan.
- Delivery of the Compliance Action Plan.

The Accommodation Programme

The Accommodation Programme is being delivered as part of the Transformation programme which will deliver new ways of working. This will include new office furniture and telephone systems, better IT enablement, agile and more SMART office style working. The programme will also deliver reductions in overall operating costs and have the potential to generate income through the renting of space to other organisations that will reduce overall costs and repayment periods.

Deane House Accommodation

Fully refurbish Deane House and create modern office facilities

Moorland House

New build of Location Offices based within the Halcon area to better enable service delivery and partnership working.

Key Issue

Support members to undertake their roles within their communities through improved access to information;

What we will do in 2017/18

- Continuing to hold 'Making a Difference' Workshops to support and prepare members to be actively engaged in shaping the transformation programme for the council going forward; reviewing the decision making processes (timetable of meetings, constitution etc) to provide members with additional capacity to focus on the community engagement element of their role.
- Member working groups (New Council and IT) will explore possibilities relating to digital agenda management.

Key Issue

Improve access to service information and the ability for staff, customers and members to self-serve through efficient and modern ICT systems.

What we will do in 2017/18

- In April 2017 we will go live with a new website to improve customer self-service and our aims for channel shift.

ICT Strategy

- Implement the recently approved ICT Strategy to support Transformation for both Councils, in particular to move to a single ICT platform, and enabling "smart" working for staff.
- Procuring and commencing the implementation of the software to support the delivery of our transformation objectives and Corporate Design Principles.

New Systems

- Make the move away from the SAP system and go live with new systems for Finance and Procurement, HR and Case Management.
- Go live with a new website for TDBC, enabling the public to access TDBC services via a revamped and up to date website, accessible through a variety of devices.
- Consider the implementation of the modern.gov system for producing electronic committee minutes and agendas.

Service Delivery Models

- Monitoring of our 1 year contract with SCC for the management of Customer Services function and during that time working up detailed plans of how TDBC will run that service from 1st December 2018 in line with transformation vision and One Team strategies.
- Work with our new Payroll services provider and implement the changes necessary to comply with Government legislation on working with intermediaries and the requirement to make such payments subject to Income Tax and National Insurance deductions.
- We will go live with a new Finance, HR and Customer Relationship Management systems and develop their use throughout the year.

Measuring our Progress

Performance measures are set at a corporate, team and individual level within the Council in order that we can track progress, take remedial action where necessary and know when and whether the desired outcome has happened.

We have established a 'basket' of corporate measures, which are summarised below, which will be reported to our Councillors and published on our website, which relate to our strategic aims.

Key Theme 1 – People

- Homelessness - number of households making a homeless application.
- Number of households in Council provided temporary accommodation.
- Disabled Facilities Grants - Average time to complete DFG process once allocated by Somerset West Private Sector Housing Partnership.
- Disabled Facilities Grants - Average overall waiting time for high priority DFGs (once recommendation made by OT)
- Affordable Homes - Number of units delivered within the Borough
- Affordable Homes - Number of units suitable for single person households, rural housing or elderly persons
- Total net increase in the number of homes within the Borough.

Key Theme 2 – Business & Enterprise

- Births of new enterprises (Business 'birth' rates as a % of business stock)
- Skill level within the workforce (NVQ Level 2, 3 & 4)
- Benefit claimant count as % of resident Taunton Deane population
- Employment Rate within the Borough.
- Unemployment Rate within the Borough
- Long term unemployed (more than 12 months)
- Youth unemployment (18-24 year olds)
- Wage levels within the Borough
- Business survival rate (5 year survival %)

Key Theme 3 – Our Place

- Fly-Tipping; Number of reported incidents
 - Fly-Tipping - reported fly-tipping removed with 5 days of report
 - Number of Street Cleansing reports (overflowing litter bins, overflowing dog bins and general litter detritus).
 - Street Cleansing - % service requests actioned within 5 working days.
-

Key Theme 4 – An Efficient & Modern Council

- % MAJOR planning applications determined within 13 weeks (or within agreed extension of time) Majors' are defined as residential developments of 10 or more units, or retail/commercial developments of more than 1000 square metres of additional floor space
- % MINOR planning applications determined within 8 weeks. Minor's are defined as residential developments of less than 10 units, or retail/commercial developments of 1000 square metres or less of additional floor space.
- % of OTHER planning applications determined within 8 weeks – Other's are defined as applications for advertisement consent, changes of use, listed building and conservation area consents and all householder applications.
- Freedom of Information Requests - percentage processed within the statutory 20 working day deadline
- Staff Sickness Absence – Average number of days per full-time equivalent members of staff.
- Abandoned telephone call rate to main Council Switchboard number - as a % of total calls received.
- Corporate Complaints - Percentage of recorded complaints receiving a full response within 20 working days.
- Ombudsman -Number of complaints investigated by the Ombudsman requiring a remedy (excludes minor injustices)
- Invoice payment - % of undisputed invoices for commercial goods and services paid within 30days of receipt
- Average processing times for new Housing Benefit claims
- Average processing times for change in circumstances to Housing Benefit claims
- Environmental health requests completed within 60 days
- % Council Tax collected
- % Non-domestic Rates collected

- TDBC Housing rents - % Income collected as a percentage of rent owed
 - Housing Repairs & Maintenance Completion of repairs within priority target times: Urgent (Emergency)
 - Housing Repairs & Maintenance Completion of repairs within priority target times: Non Urgent.
-

For more information contact

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 Belvedere Road
 Taunton TA1 1HE

Email: enquiries@tauntondeane.gov.uk



English

If you would like this document translated into other languages or in Braille, large print, audio tape, or CD please telephone us on 01823 356356 or e-mail us at enquiries@tauntondeane.gov.uk

Bengali

অপনি যদি এই দলিলপত্র অন্য কোন ভাষায় অনুবাদ করে চান, বা ব্রেল, বড়ো ছাপার অক্ষর, অডিও-টেপ বা সিডিতে চান, তাহলে আমাদের টেলিফোন করুন এই নম্বরে 01823 356356 বা অথবা ই-মেল করুন enquiries@tauntondeane.gov.uk

Chinese

如果你要這文件翻譯成其他語言或盲人凸字、大號字、聲帶、或光碟，請致電我們，電話 01823 356356 或電郵 enquiries@tauntondeane.gov.uk

Hindi

अगर आप इस दस्तावेज़ का अनुवाद दूसरी भाषाओं या ब्रेल, बड़े अक्षरों वाली छपाई, ऑडियो टेप, या सीडी में चाहते हैं, तो कृपया हमें इस नंबर पर फ़ोन कीजिये 01823 356356 या यहाँ ईमेल कीजिये enquiries@tauntondeane.gov.uk

Portuguese

Se desejar a tradução deste documento para um outro idioma ou em Braille, letras grandes, cassete de áudio ou CD, contacte-nos pelo telefone 01823 356356 ou pelo endereço de correio electrónico enquiries@tauntondeane.gov.uk

Polish

W celu uzyskania niniejszego dokumentu w innym języku, w języku Braille'a, wydrukowanego dużym drukiem, nagranych na taśmie dźwiękową lub CD prosimy o kontakt pod numerem telefonu 01823 356356 lub na adres enquiries@tauntondeane.gov.uk

Policy for the granting of the Revaluation Relief

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Version Control

<i>Version</i>	<i>Version date</i>	<i>Revised by</i>	<i>Description</i>
1	May 2017	LM	Policy
2	May 2017	DA	Revisions
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1.0 Purpose of the Policy

- 1.1 The purpose of this policy is to determine the level of Discretionary Business Rates Relief to be granted to certain defined ratepayers within the Council's area.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant discretionary relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Likewise, certain premises situated within a rural settlement area will be eligible for relief. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 In addition to the above, Central Government is keen that in certain cases, assistance should be provided to businesses who have had increases in their rate liability due to the revaluation of premises in April 2017. In these cases, and where the Council meets Central Government guidelines, grants are available under section 31 of the Local Government Act 2003.
- 1.4 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met.
- 1.5 This document outlines the following areas:
 - Details of the criteria for receiving an award under the Discretionary Business Rates Relief Scheme;
 - The Council's general policy for granting of all types of Discretionary Reliefs;
 - Guidance on granting and administering the reliefs;
 - European Union requirements including provisions for State Aid; and
 - The Council's Scheme of Delegation.
- 1.6 This document covers all aspects of the new Discretionary Business Rates Relief scheme which is available from 1st April 2017. Where businesses apply for relief they will be granted (or not granted) relief in line with the following policy.

2.0 Discretionary Relief – Legislative Background

Introduction

- 2.1 The original purpose of discretionary relief was to provide assistance where the property does not qualify for mandatory relief, or to 'top' up cases where ratepayers already receive mandatory relief.
- 2.2 Over recent years, and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide more assistance to businesses and organisations.
- 2.3 The range of bodies, which are eligible for discretionary rate relief, is wide and has been developed by both the Council and Central Government to address certain issues with business rates.
- 2.4 Unlike mandatory relief, ratepayers are obliged to make a written application to the Council. The Council will expect all businesses to make applications in such a format as is required (which may vary from time to time) and for the business to provide such information, evidence, certificates etc. as required in order to determine whether relief should be awarded.
- 2.5 The Council is obliged to consider carefully every application on its merits, taking into account the contribution that the organisation makes to the amenities within the authority's area. There is no statutory appeal process or Tribunal against any decision made by the Council, although as with any decision of a public authority, decisions can be reviewed by Judicial Review. The authority will however, upon request, review decisions made. Details of the internal review process are given within this policy.
- 2.6 The granting of discretionary relief falls broadly into the following categories:
 - a. Discretionary Relief – Charities who already receive mandatory relief;
 - b. Discretionary Relief – Premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts **or** premises occupied by organisations not established or conducted for profit and wholly or mainly used for purposes recreation;
 - c. Discretionary Relief – Granted under the Localism Act 2011 provisions;
 - d. Local Newspaper Relief (from 1st April 2017 for a period of two years);
 - e. Local Public House Relief (from April 2017 for a one year period);
 - f. Supporting Small Businesses Relief (from 1st April 2017 for a period of five years or until business pay their full rate charge or their transitional rate charge (calculated in accordance with the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016); and
 - g. Discretionary Business Rates Relief Scheme (from 1st April 2017 for a period of up to four years).
- 2.7 This policy document purely covers the granting of awards under the Discretionary Business Rates Relief Scheme (g. above) which covers a period from 1st April 2017 for up to four years. The decision to grant or not to grant discretionary relief is a matter purely for the Council. The Council's policy for granting other reliefs can be found on the Council's website www.tauntondeane.gov.uk.

The Council's general approach to granting Discretionary Relief

- 2.8 In deciding which organisations should receive discretionary rate relief, the Council has considered the following factors and priorities:
- a. That any award should support business, organisations and groups that help to retain services in the Council's area and not compete directly with existing businesses in an unfair manner;
 - b. It should help and encourage business, organisations, groups and communities to become self-reliant;
 - c. Awarding discretionary relief should not distort competition or significantly change the provision of services within the Council's area;
 - d. Local organisations will be given priority over national organisations. Where requested, the organisation will need to supply the Council with clear evidence of **all** financial affairs including, and most importantly, the amounts of monies raised, used and invested locally. This will be essential where the organisation is national in nature;
 - e. To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community and that also relate to the priorities of the Council, which, without granting discretionary relief they would be unable to do;
 - f. To assist the Council in delivering services which could not be provided otherwise;
 - g. To assist the Council to meet its priorities; and
 - h. To ensure that the financial impact of awarding discretionary business rate relief is justified in terms of the local outcomes achieved by the organisation receiving it.
- 2.9 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988(Hardship Relief) where hardship is proven to the Council, then there will be no requirement to grant Discretionary Rate Relief for that amount.
- 2.10 In certain cases, the order in which relief is granted is specified. Mandatory relief shall be granted in all cases where the criteria is met irrespective of whether discretionary relief can be granted or not.

The Council's approach to granting Government led Discretionary Relief schemes

- 2.11 Over the past few years, a number of schemes have been led by Central Government but without specific legislative changes. These are administered under S47 of the Local Government Finance Act 1988 and guidance is often provided. The Council is keen to support such initiatives especially where they are designed to help local businesses and will look to maximise both the reliefs given as well as maximising any grants receivable. However, the Council reserves the right to vary its approach where thought appropriate.
- 2.12 In the case of the Discretionary Business Rate Relief scheme, Central Government is keen that individual Councils develop their own scheme to meet local needs. Government has allocated funds to

the Council using a particular methodology, but it has been keen to point out that this should have **no** bearing on the actual scheme adopted by the Council.

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3.0 Effect on the Council's Finances

- 3.1 The granting of discretionary relief will, in the main, potentially involve a cost to the Council. Since the change to the funding for Non-Domestic Rating in April 2013, the effect of the relief is complex.
- 3.2 Any amounts granted prior to 1st April 2013 and continuing since that date will be included in the Council's baseline within the Business Rates Retention Scheme. Any amounts granted for similar cases after 1st April 2013, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, 40% by the Council, 9% by Somerset County Council and 1% by Devon and Somerset Fire and Rescue Service. This also applies where mandatory relief is granted.
- 3.3 In March 2017, Central Government announced that it would make available a discretionary fund of £300 million over four years from 2017-18 to support those businesses that face the steepest increases in their business rates bills as a result of the revaluation. Government determined that Councils would be best placed to determine how this fund should be targeted and administered to support those businesses and locations within their area that are in the greatest need.
- 3.4 Where Central Government leads an initiative such as the Discretionary Business Rates Relief Scheme, grants are often made available. This is not automatic and Central Government will look to the Council to adopt any recommended criteria when granting in these areas to ensure that any grant is paid
- 3.5 Every authority within England is to be provided with a share of the fund to support their local businesses. This is to be administered through billing authorities' discretionary relief powers under section 47 of the Local Government Act 1988. The full effects of the financial allocation are shown below.
- 3.6 The allocation of monies to authorities and the methodology of the funding award is completely separate to the scheme itself and Government believes that local authorities are best placed to judge the particular circumstances of local ratepayers and direct the funding where it is most needed to support local economies.
- 3.7 The funding of £300m is not provided equally over the four-year period but in the following approximate proportions:
- Year 1 (2017/18) 58%
- Year 2 (2018/19) 28%
- Year 3 (2019/20) 12%
- Year 4 (2020/21) 2%

- 3.8 Councils will be compensated for any relief granted under section 31 of the Local Government Act 2003. The Government is unclear at this stage as to whether any underspend can be 'vired' from one year to the next although their initial guidance is that any underspend will be returned to Treasury¹.
- 3.9 A key criteria of reimbursement will be that all Billing Authorities will consult with major precepting authorities when formulating their schemes.
- 3.10 The financial effects to the Council of the Discretionary Business Rates Relief Scheme are shown in the following table

Amount of discretionary fund awarded (£000s) - Taunton Deane Borough Council			
2017-18	2018-19	2019-20	2020-21
276	134	55	8

- 3.11 The above is to be awarded up to the maximum level set by Central Government. It is possible for the Council to grant more relief than that allocated by grant. However, once the maximum grant level has been reached, any additional amount granted is borne 50% borne by Central Government, 40% by the Council, 9% by Somerset County Council and 1% by Devon and Somerset Fire and Rescue Service.

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¹ DCLG Letter 27th April 2017 – Discretionary Rates Relief Scheme – Payment of Section 31 grant to reimburse cost of relief

4.0 Discretionary Relief – EU State Aid requirements

- 4.1 European Union competition rules generally prohibit Government subsidies to businesses. Relief from taxes, including non-domestic rates, can constitute state aid. The Council must bear this in mind when granting discretionary rate relief.
- 4.2 Rate relief for charities and non-profit making bodies is not generally considered to be state aid, because the recipients are not in market competition with other businesses. However, where other bodies receive relief and are engaged in commercial activities or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid.
- 4.3 Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013)². The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).
- 4.4 Where the relief to any one business is greater than the De Minimis level, then permission will need to be obtained from the European Commission. In such cases the matter will be referred to the Department for Communities and Local Government (DCLG) for advice and then referred back to the Council for consideration. It will be for the ratepayer to provide confirmation as to whether the State Aid provisions apply to them.
- 4.5 In all cases, where discretionary relief is to be granted or where liability is to be reduced, when making an application, ratepayers will be required to provide the Council with sufficient information to determine whether these provisions are applicable in their case.

² <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

5.0 Administration of Discretionary Relief – General approach

- 5.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief and reduction. This is essentially laid down by legislation³

Applications and Evidence

- 5.2 In the case of this relief, the Council will invite businesses to apply. Application forms are produced by the Council both in hard copy and electronic format. The relevant application form is included within Appendix A of this policy. The Council will specify how applications are to be received and this may vary from time to time.
- 5.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts, financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect organisations claiming relief to facilitate this where necessary.
- 5.4 Applications should initially be made to the Revenues and Benefits Section and will be determined in accordance with this policy.
- 5.5 **The Council will provide this service and guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

Granting of relief

- 5.6 In all cases, the Council will notify the ratepayer of decisions made.
- 5.7 Where an application is successful, then the following will be notified to them in writing:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date on which it will end;
 - The new chargeable amount;
 - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
 - A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.
- 5.8 Where relief is not granted then the following information is provided, again in writing:
- An explanation of the decision within the context of the Council's statutory duty; and
 - An explanation of the appeal rights (see below).

³The Non-Domestic Rating (Discretionary Relief) Regulations 1989

- 5.9 Discretionary relief is to be granted from the beginning of the financial year in which the decision is made. Since 1997 decisions can be made up to 6 months after the end of the financial year for which the application was made. In such cases, the Council *may* backdate its decision.
- 5.10 A decision to award discretionary relief and how much relief is given is normally only applicable to the financial year for which the application is made. However, the Council reserves the right to grant relief for any other period as appropriate. In relation to the Discretionary Business Rate Relief scheme, awards will, in the main be granted from 1st April 2017.
- 5.11 A fresh application for discretionary relief will be necessary for each financial year **or** at such time-period as the Council determines.

Variation of a decision

- 5.12 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased due to a change in rate charge or a change in the Council's decision which increases the award – this will apply from a date determined by the Council as appropriate;
 - Where the amount is to increase for any other reason it will take effect at the expiry of a financial year, and so that at least one year's notice is given;
 - Where the amount is to be reduced due to a reduction in the rate charge or liability including any reduction in rateable value, awarding of another relief or exemption this will apply from the date of the decrease in rate charge; and
 - Where the amount is to be reduced for any other reason, it will take effect at the expiry of a financial year, and so that at least one year's notice is given.
- 5.13 A decision may be revoked at any time, however, a one year period of notice will be given and the change will take effect at the expiry of a financial year.

6.0 Scheme of Delegation

Granting, Varying, Reviewing and Revocation of Relief

- 6.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.
- 6.2 When the application has been returned complete with state aid declaration and officer will process the form and apply an award of relief as appropriate. The relief will be first approved by the Senior Revenues Officer or the Principal Revenues and Debt Recovery Officer. When first approvals are complete, the application will be sent to s151 for final approval. The above follows current policy.
- 6.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

Reviews

- 6.4 The policy for granting relief will be reviewed annually or sooner where there is a substantial change to the legislation or funding rules. At such time, a revised policy will be brought before the relevant committee of the Council or executive member as appropriate.
- 6.5 The monitoring of the amount granted will be monitored monthly by the Principal Revenues Officer or the Senior Revenues Officer.

Appeals

- 6.6 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Principal Revenues and Debt Recovery Officer or the Senior Revenues Officer. Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.
- 6.7 Where the ratepayer continues to be aggrieved by the decision, the case will be referred to the Revenues and Benefits Manager for review. Where appropriate, cases of this nature may also be referred to the Executive member as appropriate. All appeals will test whether the policy has been applied correctly.
- 6.8 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

7.0 Consultation

- 7.1 The Council has consulted with the major preceptors in relation to this scheme and has taken their comments into account when determining the eligibility criteria. This is an essential part of the Discretionary Business Rates Relief Scheme and is in line with the grant determination issued by the Department of Communities and Local Government (DCLG) No.31/3071.
- 7.2 The grant determination states that a condition of the fund is that consultation is undertaken with 'relevant authorities'. Relevant authorities for the purposes of this scheme means:
- a. Any major precepting authority; and
 - b. Any combined authority.
- 7.3 In the case of the Council only the major precepting authorities have been consulted namely:
- a. Somerset County Council;
 - b. Avon and Somerset Police and Crime Commissioner; and
 - c. Devon and Somerset Fire and Rescue Service.

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8.0 Decisions by the Council under this scheme

- 8.1 Decisions by the Council are made directly in line with the Scheme of Delegation as outlined within section 6 of this policy. Any decision to award relief under this scheme will follow the core principles of the Council's discretionary relief policy as defined by section 2.8.
- 8.2 It should be noted that, whilst the funding from Central Government for Discretionary Business Rate Relief Scheme is limited, the decision of the Council whether to award any relief under this scheme **cannot not take account** of the level of any funding.

Discretionary Business Rate Relief Scheme- the Council's policy for granting discretionary relief.

Applications for relief under this scheme

- 8.3 The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application.
- 8.4 The Council has decided that relief under the scheme will be awarded using the following criteria:
- a. The scheme is designed **solely** to assist ratepayers who have suffered significant increases in rate liability due to the revaluation and the subsequent increase to their Rateable Value;
 - b. Relief will not be awarded where mandatory relief is granted and in line with legislative requirements, no relief can be granted to any precepting authority;
 - c. Relief will only be granted to those hereditaments whose rateable value at 1st April 2017 of the hereditament less than £200,000 and where the increase calculated in 8.4(d) is greater than 5%;
 - d. In assessing any potential entitlement to an award under this scheme, the Council will compare the following:
 - i. The rate liability of the ratepayer at 31st March 2017 for the 2016/17 financial year after any reliefs and reductions; and
 - ii. The rate liability of the ratepayer at 1st April 2017 for the 2017/18 financial year taking into account any transitional relief or discretionary relief granted under any other provision;
 - e. Relief will only be given to premises which are liable for occupied rates. **No relief within this scheme will be granted for unoccupied premises** or where the premises becomes re-occupied;
 - f. Relief will only be granted to ratepayers who were in occupation at 31st March 2017 and in occupation on 1st April 2017. Relief will cease at any point the hereditament becomes unoccupied and will not be re-granted;
 - g. Ratepayers (including previous ratepayers) taking up occupation after the 1st April 2017 will **not** be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation;

- h. Relief will be targeted to local businesses and not those business that are national or multi-national in nature. Local businesses are, for the purposes of this scheme, those which have premises wholly in the Councils area;
- i. Relief may be awarded for more than one premises as long as **all** other criteria are met;
- j. Relief (or further relief) will **not** be awarded where the hereditament has an increase in Rateable Value after the 1st April 2017 which increases the rate charge above the 1st April 2017 value.
- k. Where a ratepayer is in receipt of any award under this policy, the authority will **not** consider any application for relief under Section 44A of the Local Government Finance Act 1988 for the same hereditament.

Applications for relief under this scheme

- 8.5 The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application

Amount of Relief

- 8.6 The amount of relief is tapered and will be calculated as follows:
- 2017/18**
Where the increase in rates payable as calculated in 8.4d is greater than 5%, the award shall reduce the increase to 5%
- 2018/19**
Award = 2017/18 award x 50% (for clarity this will be half of the relief awarded in 2017/18)
- 2019/20**
Award = 2018/19 award x 50% (for clarity this will be half of the relief awarded in 2018/19)
- 2020/21**
Award = 2019/20 award x 10% (for clarity this will be 10% of the relief awarded in 2019/20)
- 8.7 In exceptional circumstances, the authority shall consider applications on a case by case basis where the ratepayer falls outside of the criteria detailed in paragraph 8.4 but where the ratepayer can demonstrate that they are experiencing severe financial difficulties due to the revaluation on 1st April 2017.

Variation and amendment of relief under the scheme

- 8.8 As with all reliefs, the amount of relief awarded under the Discretionary Businesses Rates relief scheme will be recalculated in the event of a change of circumstances. In effect, relief is calculated on a daily basis in line with the ratepayer's liability on that day. This will include, for example, a backdated change to the rateable value of the hereditament. This change of circumstances could arise during the year in question or during a later year.
- 8.9 The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (S.I. 1989/1059) requires the Council to provide ratepayers with at least one year's notice in writing before any decision to revoke or vary a decision so as to increase the amount the ratepayer has to pay takes effect. Such a revocation or

variation of a decision can only take effect at the end of a financial year. But within these regulations, the Council may still make decisions which are conditional upon eligibility criteria or rules for calculating relief which allow the amount of relief to be amended within the year to reflect changing circumstances.

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9.0 Reporting changes in circumstances

- 9.1 Where any award is granted to a ratepayer, the Council will require **any** changes in circumstances which may affect the relief to be reported as soon as possible and in any event not more than 21 days from the happening of the event. This will be important where the change would result in the amount of the award being reduced or cancelled e.g. where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.
- 9.2 Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.
- 9.3 Where a change in circumstances is not reported and it is subsequently identified that it would have reduced the relief awarded, the Council reserve the right to remove any award completely.

10.0 Fraud

- 10.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.

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Appendix A

Application Form for the Discretionary Business Rate Relief Scheme.

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