

NATIONAL NON-DOMESTIC RATING – DISCRETIONARY RATE RELIEF – SECTIONS 47/48 LOCAL GOVERNMENT FINANCE ACT 1988

1 SUMMARY

- 1.1 Members will recall that at the last Committee Meeting on 7 December 2000, (Minute 417/2000) it was resolved to reinstate Discretionary Rate Relief to the following clubs with effect from 1 April 2001:-

- Rochford Hundred Rugby Football Club
- Westcliff Rugby Football Club

2 INTRODUCTION

- 2.1 Following communications from the two clubs concerned and a further review, the Head of Service finds that both clubs in fact made their applications for Discretionary Relief during the financial year 2000/2001 to request that relief be reinstated from 1st April 1999.
- 2.2 Taking this into account and the Council's revised policy for granting Discretionary Relief, the Head of Service now recommends that the Relief should be granted from 1 April 1999 and not 1 April 2001 as previously reported.

3 RESOURCE IMPLICATIONS

- 3.1 As a result of this Recommendation, the cost to the General Fund for the current year commencing 1 April 2000 will be as follows:-
- 3.2
- | | |
|--|----------|
| Rochford Hundred Rugby Football Club - | £1295.79 |
| Westcliff Rugby Football Club | £ 299.81 |

4 LEGAL IMPLICATIONS

- 4.1 Section 47 Local Government Finance Act 1988 provides Local Authorities with the power to reduce or remit Business Rate liability.

5 RECOMMENDATION

It is proposed that the Committee **RESOLVES** to grant Discretionary Rate Relief with effect from 1 April 1999 in respect of the two clubs mentioned in this report.

S J Clarkson

Head of Revenue and Housing Management

Background Papers:

Local Government Finance Act 1988. Correspondence from the two clubs concerned.

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