REPORT TO: FINANCE COMMITTEE - 08 NOVEMBER 2004

REPORT ON: RELIEF OF RATES - CHARITY RELIEF

REPORT BY: DEPUTE CHIEF EXECUTIVE (FINANCE)

REPORT NO: 735 - 2004

1.0 PURPOSE OF REPORT

The purpose of this report is to seek authorisation from the Committee to grant Charity Relief on Non-Domestic properties in respect of the applications attached.

2.0 RECOMMENDATION

That the Council agrees to grant Remission of Rates as detailed on the attached report.

3.0 FINANCIAL IMPLICATIONS

This Council directly incurs the cost of 25% of the amount granted as Discretionary Relief apart from that which is granted to Sports Clubs which is 100% funded from the Non-Domestic Rates pool.

4.0 AGENDA 21

None

5.0 EQUAL OPPORTUNITIES IMPLICATIONS

None

6.0 MAIN TEXT

The Council agreed to accept Report 149/1996 in respect of the granting of Charity Relief on Non-Domestic property. The Council also agreed to accept report 117/2004 which amended the policy with regard to sports clubs. This report makes recommendations based on the Council's agreed policy.

7.0 CONSULTATION

The Chief Executive and the Depute Chief Executive (Support Services) have been consulted in the preparation of this report.

Date: 1 November 2004

8.0 BACKGROUND PAPERS

None

D K Dorward

Depute Chief Executive (Finance)

FINANCE COMMITTEE

REPORT BY DEPUTE CHIEF EXECUTIVE (FINANCE)

SUBJECT:

APPLICANT	SUBJECTS	UNIFIED BUSINESS RATE PAYABLE £	REMARKS	RECOMMENDATION	ANNUAL COST TO COUNCIL £
Bharatiya Ashram Ltd	Office & Meeting Rooms Rockwell Primary Schoolhouse 20 Lawton Road DUNDEE DD3 6SY	1592.29 (3 June 2004 to 31 March 2005)	To promote the benefit of inhabitants (primarily the ethnic minority inhabitants) of Dundee and surrounding area through provision of education, recreation facilities and the establishment of a community centre.	It only recently came to light that Bharatiya Ashram Ltd had occupied this property from 28 August 2000. Tayside Valuation Joint Board removed the property from the Council Tax and into NDR. They were recently billed from 28 August 2000. As the company was only incorporated on 3 June 2004 I recommend they are granted 80% Mandatory Relief plus 20% Discretionary Relief from this date onwards.	79.62
Dundee Contemporary Arts Ltd	Workshop Unit 21 Mid Wynd DUNDEE DD1 4LG	1042.46 (30 July 2004 to 31 March 2005)	To promote, maintain, improve and advance public education in contemporary arts and culture.	Grant 80% Mandatory Relief plus 20% Discretionary Relief	52.12

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FINANCE COMMITTEE

REPORT BY DEPUTE CHIEF EXECUTIVE (FINANCE)

APPLICANT	SUBJECTS	UNIFIED BUSINESS RATE PAYABLE £	REMARKS	RECOMMENDATION	ANNUAL COST TO COUNCIL £
Riptide Music Studios Limited	Studio 38 Blinshall Street DUNDEE DD1 5DF	1970.30 (1 April 2004 to 31 March 2005)	To advance the education of the unemployed, and children under the age of eighteen from underprivileged backgrounds by undertaking seminars, classes, talks and workshops on relevant musical topics.	Grant 80% Mandatory Relief plus 20% Discretionary Relief	98.52
Carr-Gomm Scotland	Office 1 Vincent Court Alloway Place DUNDEE DD4 8UB	850.68 (09 August 2004 to 31 March 2005)	Provide relief and support in the community to people experiencing disability, distress or ill-health and to develop new ways of providing such relief and support	Grant 80% Mandatory Relief plus 20% Discretionary Relief	42.54

D K Dorward Depute Chief Executive (Finance)

735-04 / Relief of Rates Report 735-2004