REPORT TO: POLICY & RESOURCES COMMITTEE – 20 MAY 2013

REPORT ON: RELIEF OF RATES - CHARITY RELIEF

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 224-2013

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 **RECOMMENDATIONS**

That the Council agrees to grant Remission of Rates as detailed on the attached report. This report makes recommendations based on the Council's agreed policies.

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 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. The Council also agreed to accept report 468-2006 which amended the policy with regard to charity shops.

5.0 POLICY IMPLICATIONS

This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti Poverty, Risk Management and Equality Impact Assessment. The Equality Impact Assessment carried out for report number 433-2010 in September 2010 fully addresses the proposals in this report.

6.0 CONSULTATION

The Chief Executive and the Head of Democratic Legal Services have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None

Marjory Stewart Director of Corporate Services

Date: 30 April 2013

REPORT NO: 224-2013

POLICY & RESOURCES COMMITTEE

REPORT BY DIRECTOR OF CORPORATE SERVICES

SUBJECT: RELIEF OF RATES

APPLICANT	SUBJECTS	UNIFIED BUSINESS RATE PAYABLE £	REMARKS	RECOMMENDATION	ANNUAL COST TO COUNCIL £
T.F.C.R Ltd T/A Tayside Recyclers Units 1 & 2 South Dudhope Mill, Douglas Street, Dundee, DD1 5AN	Shop 109-111 High Street, Lochee, Dundee, DD2 3TX	2,176.06 (01.04.12-16.05.12) 2,140.87 (13.02.12-31.03.12)	To encourage the re-use of items otherwise destroyed for landfill. Property being used for retail purposes.	Grant 80% Mandatory Relief.	
Doug McLaren T/A Lochee Re-use Centre 2 Crail Place, Dundee, DD5 3SW	Shop 109-111 High Street, Lochee, Dundee, DD2 3TX	15,090.54 (17.05.12-31.03.13) 17,756.70 (01.04.13-31.03.14)	To use as a re-use centre and beachwatch base. Mr McLaren has applied to Development Trust Assoc, Scotland for registration. He has a draft constitution and business plan in place to create a new initiative. He is currently not trading from the premises pending the outcome of his business rates relief application.	Refuse Relief	
Action for Children, 368 Alexandra Parade Glasgow G31 3AU	G/1, G/2, 1/1, 7 St Clement Terrace, Dundee, DD3 9PF	4,435.20 (01.04.13-31.03.14) 769.32 (26.01.13-31.03.13)	To promote the upbringing and care of children and young people in need from all backgrounds. The properties concerned are flats for homeless families	Grant 80% Mandatory Relief and 20% discretionary relief	221.76