COUNCIL – 21 APRIL 2022

REPORT OF THE LEADER OF THE COUNCIL

COUNCIL CONSTITUTION – RULE 29 (SPECIAL URGENCY)

I wish to report that the Chair of the Overview and Scrutiny Committee (Regeneration and Skills) gave his consent, under Rule 29 (Special Urgency) of the Access to Information Procedure Rules set out in the Council's Constitution. The report was in relation to Business Rates - COVID Additional Relief Fund and it was urgent on the basis that the determination of applications must be completed within regulatory timescales.

CABINET – 7 APRIL 2022

129. Business Rates - COVID Additional Relief Fund

The Cabinet considered the report of the Executive Director of Corporate Resources and Customer Services seeking consideration of the adoption of a local discretionary business rates policy – the COVID-19 Additional Relief Fund (CARF); indicating that the policy would provide for the award of relief from business rates for one year only; that relief would be applied retrospectively to the 2021/22 Rate liability in accordance with guidance issued by the Department for Levelling Up, Housing and Communities; and that Sefton Council had been allocated $\pounds4,447,663$ by Government to disburse in relief.

Decision Made:

That:

- the COVID-19 Additional Relief Fund Policy referred to in Appendix 1 to the report be adopted as Council Policy;
- the Executive Director of Corporate Resources and Customer Services, in consultation with the Leader of the Council and Cabinet Member - Regulatory, Compliance and Corporate Services, be delegated authority to administer the scheme;
- (3) any variance to the awards of relief set out in Section 4 of the policy document be delegated to the Executive Director of Corporate Resources and Customer Services, in consultation with the Leader of the Council and Cabinet Member - Regulatory, Compliance and Corporate Services, where the number of applications received would result in an underspend or overspend of the funds allocated; and
- (4) it be noted that the proposal was a Key Decision but it had not been included in the Council's Forward Plan of Key Decisions. Consequently, the Leader of the Council and the Chair of the Overview and Scrutiny Committee Regulatory, Compliance and Corporate Services had given their consent under Rule 29 of the

Access to Information Procedure Rules of the Constitution for these decisions to be treated as urgent on the basis that determination of applications must be completed within regulatory timescales.

Reasons for the Decisions:

- (1) Government has allocated funds to each local authority to assist businesses that otherwise have missed out on alternative business rates reliefs allocated to aid them through the COVID-19 pandemic. Relief will be granted using discretionary relief powers under section 47 of the Local Government Finance Act 1988 that require individual billing authorities to adopt a local scheme.
- (2) It is expected that there will be several hundred applications. Delegating administration of the scheme will allow officers to make decisions in line with other business rates relief.
- (3) The business rates database does not contain information that would enable the Council to accurately predict how many businesses may apply and qualify for the additional relief. When the application window has closed and applications have been reviewed, detailed calculations of the awards can be made. However, to comply with business rates regulations referred to in (1) above decisions on awarding relief must be made no later than 30 September 2022. Delegating a decision to vary the awards will enable businesses to receive the awards earlier.

Alternative Options Considered and Rejected:

None.