

REPORT TO: POLICY & RESOURCES COMMITTEE 9 June 2014
REPORT ON: RELIEF OF RATES - CHARITY RELIEF
REPORT BY: DIRECTOR OF CORPORATE SERVICES
REPORT NO: 241-2014

1.0 PURPOSE OF REPORT

The purpose of this report is to seek approval from Committee on the requests received for Charity Relief on Non-Domestic properties in respect of the applications outlined in appendix 1.

2.0 RECOMMENDATIONS

That the Council agrees to recommendation as outlined in appendix 1. 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. There are no major issues.

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:

APPENDIX 1

REPORT NO: 241-2014

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 £
Life with Art	Unit 2, Vision at Seabraes, 20 Greenmarket, Dundee, DD1 4QB	17,041.17 (26.05.13-13.07.13) 49 days (21.10.13-03.12.13) 44 days 17,639.90 (21.08.12-09.10.12) 50 days (08.01.13-25.02.13) 49 days	For the charitable operation of art and photographic and drama workshops and course for the disabled and as an art gallery for private viewings.	Refuse Relief as the unit does not appear to be “wholly or mainly” used for charitable purposes.	
	Unit 3, Vision at Seabraes, 20 Greenmarket, Dundee, DD1 4QB	4,704.32 (26.05.13-13.07.13) 49 days (21.10.13-03.12.13) 44 days 4,869.61 (21.08.12-09.10.12) 50 days (08.01.13-25.02.13) 49 days	For the charitable operation of art and photographic and drama workshops and course for the disabled and as an art gallery for private viewings	Grant 80% Mandatory Relief. Subject was used to hold workshops.	

	Unit 5, Vision at Seabraes, 20 Greenmarket, Dundee, DD1 4QB	<p>£9576.66 (26.05.13-13.07.13) 49 days (21.10.13-03.12.13) 44 days</p> <p>£9913.13 (21.08.12-09.10.12) 50 days (08.01.13-25.02.13) 49 days</p>	For the charitable operation of art and photographic and drama workshops and course for the disabled and as an art gallery for private viewings	Refuse Relief as the unit does not appear to be "wholly or mainly" used for charitable purposes.	
	Unit 6, Vision at Seabraes, 20 Greenmarket, Dundee, DD1 4QB	<p>11,280.77 (26.05.13-13.07.13) 49 days (21.10.13-03.12.13) 44 days</p> <p>11,677.12 (21.08.12-09.10.12) 50 days (08.01.13-25.02.13) 49 days</p>	For the charitable operation of art and photographic and drama workshops and course for the disabled and as an art gallery for private viewings	Refuse Relief as the unit does not appear to be "wholly or mainly" used for charitable purposes.	
	Unit 7, Vision at Seabraes, 20 Greenmarket, Dundee, DD1 4QB	<p>5,196.36 (26.05.13-13.07.13) 49 days (21.10.13-03.12.13) 44 days</p> <p>5,378.93 (21.08.12-09.10.12) 50 days (08.01.13-25.02.13) 49 days</p>	For the charitable operation of art and photographic and drama workshops and course for the disabled and as an art gallery for private viewings	Refuse Relief as the unit does not appear to be "wholly or mainly" used for charitable purposes.	

Boomerang Community Centre Neil Ellis 110 Albert Street, Dundee	Unit 12, Vision at Seabraes, 20 Greenmarket, Dundee, DD1 4QB	12,620.22 (26.05.13-13.07.13) 49 days (21.10.13-31.10.13) 11 days 20,248.62 (21.08.12-09.10.12) 50 days (08.01.13-25.02.13) 49 days	For the charitable operation of art and photographic and drama workshops and course for the disabled and as an art gallery for private viewings	Refuse Relief as the unit does not appear to be “wholly or mainly” used for charitable purposes.	146.01
	Shop 9a/11 Albert Street, Dundee, DD4 6NS	2,920.20 (01.04.14-31.03.15) 1,356.08 (01.01.14-31.03.14)	To provide recreational and learning facilities to the local residents and surrounding area. Shop is being used to sell second hand goods and bric a brac	Grant 80% Mandatory Relief and 20% Discretionary Relief	

