

**REPORT TO: POLICY & RESOURCES COMMITTEE – 24 JUNE 2013**

**REPORT ON: RELIEF OF RATES - CHARITY RELIEF**

**REPORT BY: DIRECTOR OF CORPORATE SERVICES**

**REPORT NO: 289-2013**

#### **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:

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**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  £
Dundee Womens Aid Company Ltd Lesley Samson 2/0 Enterprise House, 45 North Lindsay Street, Dundee, DD1 1PW	Office 2/0 Enterprise House, 45 North Lindsay Street, Dundee, DD1 1PW	31,792.50 (01.04.13-31.03.14)  11,688.41 (14.11.12-31.03.13)	To provide and encourage the provision of temporary refuge for women, young people and children.	Grant 80% Mandatory Relief and 20% Discretionary Relief	1,589.63
Humanos Aid International William Chung 3 Craig Eilid, Grantully, Aberfeldy, PH15 2QR	Retail Warehouse Main Street, Dundee, DD3 7HN	1,006.52 (01.04.13-06.04.13)  59,540.00 (01.04.12-31.03.13)	To promote the relief of poverty distress and suffering of those in need worldwide. The property was run as an indoor/outdoor market (car boot sale). Humanos Aid employed an operator to collect pitch monies from the traders. The operator took their cut for wages/expenses, etc then paid the remainder of the profits to Humanos. The traders were not registered charities.	Recommend Refusal of Mandatory and Discretionary Relief. To obtain charitable relief it must be demonstrated the premises are used wholly and mainly for charitable purposes and this is clearly not the case. The traders sold used goods for profit, the operator took their cut of the profit and gave the remainder to Humanos. Accordingly there was no charitable operation being carried out.	0.00