

REPORT TO: POLICY & RESOURCES COMMITTEE – 21 April 2014

REPORT ON: RELIEF OF RATES - CHARITY RELIEF

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 175 - 2014

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. 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

APRIL 2014

REPORT NO: 175 - 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 £ |
|--|--|--|---|---|--------------------------------|
| Art Angel (Scotland) Ltd 1/0 Enterprise House, 45 North Lindsay Street, Dundee, DD1 1HT | Office 1/0 Enterprise House, 45 North Lindsay Street, Dundee, DD1 1HT | 33,252.60 (01.04.13-31.03.14) | To promote the welfare of persons affected by mental health difficulties by providing facilities or assisting in the provision of facilities so their conditions of life may be improved. | Grant 80% Mandatory Relief and 20% Discretionary Relief | 1662.63 |
| Scottish Autism Enterprise House, 45 North Lindsay Street, Dundee, DD1 1PW | Office Enterprise House, 45 North Lindsay Street, Dundee, DD1 1PW | 20,883.75 (01.08.13-31.03.14) | To help those diagnosed with autism to lead full and enriched lives. Premises are to be used as office accommodation and for day and outreach services. | Grant 80% Mandatory Relief and 20% Discretionary Relief | 1044.19 |
| Wave 102 Help for Kids 5th FI Part City House, 116 Overgate, Dundee, DD1 1QQ | Office 5th FI Part City House, 116 Overgate, Dundee, DD1 1QQ | 3,190.71 (01.07.13-31.03.14) | To raise funds and organise appeals throughout the year to support disadvantage and vulnerable children in the Dundee area. | Grant 80% Mandatory Relief and 20% Discretionary Relief | 9.54 |

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|--|---|---------------------------------|---|---|--------|
| Penumbra Norton Park, 57 Albion Road, Edinburgh, EH7 5QY | Office UNIT 3, 10 Douglas Street, Dundee, DD1 5AG | 328.94 (17.12.13-31.03.14) | To provide a range of high quality services and activities that improves the mental health and wellbeing of people in Scotland | Grant 80% Mandatory Relief and 20% Discretionary Relief | 16.45 |
| “ “ | Office Unit 3a, 10 Douglas Street, Dundee, DD1 5AG | 146.19 (17.12.13-31.03.14) | “ “ | Grant 80% Mandatory Relief and 20% Discretionary Relief | 7.31 |
| “ “ | Car Park 10 Douglas Street, Dundee, DD1 5AG | 239.23 (17.12.13-31.03.14) | “ “ | Refuse relief as car park used for staff only. | |
| TFCR T/A Tayside Recyclers Unit 1 & 2, Dudhope Mill,87-89 Douglas Street,Dundee,DD1 5AN | Shop Unit 23/24 Level 3, The Wellgate, Dundee, DD1 2DB | 2,328.99 (27.11.13-26.02.14) | To advance the education of people in Scotland in matters relating to waste reduction and recycling and improving our environment by avoiding wasteful practises and the promotion of sustainability. The premises were used to run community workshops teaching the public how to reuse/mend items normally sent to landfill. No commercial gain was made at these workshops | Grant 80% Mandatory Relief and 20% Discretionary Relief | 116.45 |

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|--|---|----------------------------------|--|---|--------|
| Transform Community Development Transform House, 95 Douglas Street, Dundee, DD1 5AZ | Warehouse & Office Transform House, 95 Douglas Street, Dundee, DD1 5AZ | 13,803.78 (25.09.13-31.03.14) | To provide housing and support for homeless people. The premises are being used for the redistribution of food and reuse of furniture. | Grant 80% Mandatory Relief and 20% Discretionary Relief | 690.19 |
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