

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Audit Committee: 20 March 2019

Subject: Creation of Non-Domestic Rates Member/Officer Working Group

1. Purpose

- 1.1** The purpose of this report is to seek Members' approval to create a Member/Officer working group to consider issues affecting the Council in relation to Non-Domestic Rates (NDR).

2. Recommendations

- 2.1** It is recommended that Members:

- Agree to the creation of a Member/Officer Working Group to consider issues affecting the Council in relation to Non-Domestic Rates;
- Agree Elected Member membership of the Working Group, the Chair of the Group and the frequency of Group meetings; and
- Agree the remit of the Group as detailed within this report.

3. Background

- 3.1** Members of the Audit Committee and Corporate Services Committee have been interested in issues around the collection of NDR and as a result the Council has taken a pro-active approach to discussing issues with the relevant Scottish Government Minister and agreed an approach to name non-paying businesses.
- 3.2** At the Audit Committee in December 2018 there was discussion during the agenda item on "Audit Action Plans" and general consensus that a cross party working group could be set up in the new year on non-domestic rates, in view of imminent changes in legislation and more power being given to Councils. This would also have the benefit of evidencing this Best Value Assurance Review action on cross-party working.

4. Main Issues

- 4.1** At the Audit Committee in December there was general agreement that such a working group would be a worthwhile approach to considering NDR issues and the option of a cross-party group was raised. If members wish to agree to the creation of a Working Group which comprises of a number of Elected Members from the Audit Committee then Committee would agree the membership and at that point whether the Group can be cross-party. On this basis it is suggested that Elected Member representation on the Working

Group would comprise of 4 Members. It is suggested that the Group meet quarterly and the Chair of the Group be agreed by Committee.

4.2 Relevant officer membership at the Group would be provided and is likely to comprise of the following:

- Strategic Lead – Resources;
- Legal representation;
- Estates representation; and
- Senior NDR Practitioner.

4.3 The suggested remit of the Working Group would be to consider:

- Issues which prevent payment of NDR and the approach to pursuit of non-payers including monitoring of the effect of implementation of the publicising of non-payers;
- New powers to the Council on application of reliefs and to vary rates arising from the Scottish Government legislation arising from the Barclay Review, e.g. pressures on shopping centres consider rents/rates/incentives for new businesses;
- Potential approaches to make further representation to the Scottish Government around issues identified, e.g. “phoenix companies”;
- Any other NDR specific issues that are identified.

4.4 It is anticipated that the Group would identify issues and solutions and report progress back to the Audit Committee at future meetings. Any suggested policy changes would require to be referred onto Corporate Services Committee for consideration.

5. People Implications

5.1 There are no personnel issues with this report, other than officers involved would require to attend this Group in addition to current duties.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 There is a risk that if the Group spends time considering NDR collection issues and does not generate any new approaches, etc. The effectiveness of the Group can be assessed by Audit Committee.

8. Equalities Impact Assessment (EIA)

8.1 There are equalities issues.

9. Consultation

9.1 This report has been subject to consultation with the Chair of the Audit Committee. In addition, Legal Services and Regeneration Services have been consulted and have raised no concerns in the creation and role of the Group as proposed in this report.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Date: 5 March 2019

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Appendices: None

Background Papers: None

Wards Affected: All Wards