



## Operational Officer Decision Record

Where the decision has a financial value of between £100k - £350k and does not have a **significant** impact on two or more wards

### 1. Subject and details of the matter (to include reasons for the decision and detail of any previous cabinet decision)

Discretionary Rate Relief is awarded to qualifying ratepayers under Section 47 (6A) of the Local Government Finance Act 1988. With effect from 01/04/24 Section 47 (6A) of the Local Government Finance Act 1988 has been amended to remove restrictions on the backdating of decisions in relation to Non-Domestic Rates Discretionary Relief. Therefore, from 01/04/24, the Council needs to update their Non-Domestic Discretionary Policy to include the backdating limits of discretionary rate relief and the notice period for the removal of a discretionary rate relief.

The reason for the decision below is to reduce financial burden on the Councils budget in relation to previous tax years. We are proposing that the backdating policy remains in line with the Councils current practice to restrict backdating to the beginning of the financial year in which the decision is made.

### 2. Decision being taken

The decision is to continue to restrict the backdating of discretionary relief to the beginning of the tax year in which the decision is made and to include a notice period of one month if the Discretionary Rate Relief ceases. The Policy will be updated accordingly to reflect this.

This will encourage ratepayers to apply as early as possible in the year in which they wish to claim relief.

### 3. Anticipated outcome(s)/benefits

To continue to award discretionary relief to support businesses in North East Lincolnshire in line with the existing policy.

### 4. Details of any alternative options considered and rejected by the officer when making the decision

Alternative option rejected was to award discretionary relief in accordance with the statute within the limitations act which is to backdate 6 years. However, this leaves the council open to large budgetary deficit issues for previous years.

### 5. Background documents considered (web link to be included or copies of documents for publishing)

Business Rates Information Letter (4/2023)



BRIL Non-Domestic  
Rates Act.docx

### 6. Does the taking of the decision include consideration of Exempt information? If yes, specify the relevant paragraph of Schedule 12A and the reasons

No

### 7. Details of any conflict of interest declared by any Cabinet Member who was consulted by the officer which relates to the decision (in respect of any declared conflict of interest, please provide a note of dispensation granted by the Council's Chief Executive)

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### 8. Monitoring Officer Comments (Monitoring Officer or nominee)

This is an operational decision and within the Constitutional remit of the named Director. The decision is mandated due to changes in legislation and any policy should reflect the decision for openness and transparency.

**9. Section 151 Officer Comments (Deputy S151 Officer or nominee)**

The decision to maintain the backdating policy in line with the current Council practice, results in the financial burden on the Councils budget in relation to prior year claims being unchanged.

**10. Human Resource Comments (Head of People and Culture or nominee)**

There are no direct HR implications arising from the contents of this report.

**11. Risk Assessment (in accordance with the Report Writing Guide)**

Awards of discretionary rate relief are made in compliance with the Council's locally designed and approved policy. The Council will be exposed to the risk of legal challenge if the policy does not reflect the Council's approach to backdating and notice periods of discretionary rate relief as per the amended legislation outlined in section 2 of this report. Further, there is a financial risk to the Council's budget to consider should the backdating of discretionary rate relief go beyond the financial year in which it is awarded.

**12. If the decision links to a previous one taken by Cabinet, has the Cabinet Tracker been updated?**

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**13. Decision Maker(s):**

Name: G A Lonsdale

Title: Section 151

Signed: REDACTED

Dated 31/7/2025

**14. Consultation carried out with Portfolio Holder(s):**

Name: Cllr Stephen Harness

Title:Portfolio Holder for Finance,  
Resources and Assets

Signed: REDACTED

Dated: 31<sup>st</sup> July 2025