



HILLINGDON
LONDON



Corporate Services and Partnerships Policy Overview Committee

Councillors on the Committee

Richard Lewis (Chairman)
Richard Mills (Vice-Chairman)
Robin Sansarpuri (Labour Lead)
Wayne Bridges
Tony Burles
Nick Denys
Narinder Garg
Raymond Graham
Carol Melvin

Date: TUESDAY, 13 OCTOBER
2015

Time: 7.30 PM

Venue: COMMITTEE ROOM 5 -
CIVIC CENTRE, HIGH
STREET, UXBRIDGE UB8
1UW

**Meeting
Details:** Members of the Public and
Press are welcome to attend
this meeting

Published: 5 October 2015

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This Agenda is available online at:

<http://modgov.hillingdon.gov.uk/ieListDocuments.aspx?CId=243&MId=2454&Ver=4>

Putting our residents first

Lloyd White
Head of Democratic Services
London Borough of Hillingdon,
3E/05, Civic Centre, High Street, Uxbridge, UB8 1UW
www.hillingdon.gov.uk

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About this Committee

This Policy Overview Committee (POC) will undertake reviews in the areas covered by the Administration and Finance Directorates and can establish a working party (with another POC if desired) to undertake reviews if, for example, a topic is cross-cutting.

This Policy Overview Committee will consider and comment on budget and service plan proposals for the Administration and Finance Directorates.

The Cabinet Forward Plan is a standing item on the Committee's agenda.

The Committee will not consider call-ins of Executive decisions or investigate individual complaints about the Council's services.

To perform the policy overview role outlined above in relation to the following matters:

1. Democratic Services
2. Localism
3. Central Services, incl. Human Resources, ICT, Communications & Legal Services
4. Capital programme, property, construction & facilities management
5. Financial Planning & Financial Services
6. Enforcement and anti-fraud activities
7. Procurement
8. Performance Improvement
9. Economic development & town centres and regeneration
10. Local commerce, employment, skills and job creation
11. Local Strategic Partnership and Sustainable Community Strategy;
12. Community engagement, partnerships and the voluntary sector
13. Equalities and Community Cohesion
14. Community Safety
15. Public Safety & Civil Protection
16. Energy use and carbon reduction
17. Health & Safety
18. Any functions not included within the remit of the other Policy Overview Committees
19. Cross-cutting reviews that cover the remit of other Committees

Agenda

CHAIRMAN'S ANNOUNCEMENTS

- 1 Apologies for Absence
- 2 Declarations of Interest
- 3 Minutes of meeting held on 29 July 2015 (**Pages 1-4**)
- 4 Exclusion of Press and Public
To confirm the items of business marked Part I will be considered in private and that items marked Part II will be considered in private.
- 5 Major Review - Cumulo Rateable Value for Heathrow Airport (**Pages 5-42**)
- 6 Forward Plan (**Pages 43-48**)
- 7 Work Programme (**Pages 49-52**)



Minutes

Corporate Services and Partnerships Policy
Overview Committee

Wednesday 29 July 2015

Meeting held at Committee Room 3 - Civic Centre,
High Street, Uxbridge UB8 1UW

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| | <p>Members Present: Councillors Richard Lewis (Chairman), Richard Mills (Vice-Chairman), Wayne Bridges, Tony Burles, Nick Denys, Beulah East, Narinder Garg, Raymond Graham and Carol Melvin.</p> <p>Apologies for Absence: Councillor Robin Sansarpuri (Councillor Beulah East substituting).</p> <p>Officers: Gemma McNamara (Finance Manager - Corporate Finance) and Khalid Ahmed (Democratic Services Manager).</p> | | |
| <p>9.</p> | <p>MINUTES OF THE MEETING HELD ON 1 JULY 2015</p> <p>Agreed as an accurate record.</p> | | |
| <p>10.</p> | <p>EXCLUSION OF THE PRESS AND PUBLIC</p> <p>It was agreed that all items of business would be considered in public.</p> | | |
| <p>11.</p> | <table border="1"> <tr> <td data-bbox="311 1198 1244 2060"> <p>MAJOR REVIEW 2015/16 - HEATHROW AIRPORT CUMULO RATEABLE VALUE</p> <p>Members were reminded that at their last meeting held on 1 July 2015, the Committee received a presentation on business rates and particularly relating to Heathrow Airport. Members were informed of the difficulties the Council had in determining the cumulo rateable value for Heathrow Airport due to the problems of Council officers accessing areas of the airport.</p> <p>Members were informed that the Head of Revenues and Benefits was currently working with the new contractors who had recently been appointed for the administration, collection and recovery of Business Rates which had meant that the review would have to commence at the end of September.</p> <p>A short discussion took place on information which would be useful for the Committee which included:-</p> <ul style="list-style-type: none"> • details of how much Business Rates were currently paid, • any information on Building Programmes which have taken place within Heathrow Airport, • information from the Planning Department on planning </td> <td data-bbox="1244 1198 1487 2060"> <p>Action By:</p> </td> </tr> </table> | <p>MAJOR REVIEW 2015/16 - HEATHROW AIRPORT CUMULO RATEABLE VALUE</p> <p>Members were reminded that at their last meeting held on 1 July 2015, the Committee received a presentation on business rates and particularly relating to Heathrow Airport. Members were informed of the difficulties the Council had in determining the cumulo rateable value for Heathrow Airport due to the problems of Council officers accessing areas of the airport.</p> <p>Members were informed that the Head of Revenues and Benefits was currently working with the new contractors who had recently been appointed for the administration, collection and recovery of Business Rates which had meant that the review would have to commence at the end of September.</p> <p>A short discussion took place on information which would be useful for the Committee which included:-</p> <ul style="list-style-type: none"> • details of how much Business Rates were currently paid, • any information on Building Programmes which have taken place within Heathrow Airport, • information from the Planning Department on planning | <p>Action By:</p> |
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| | | |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | <p>procedure.</p> <p>The forward plan was noted.</p> | |
| 14. | <p>WORK PROGRAMME</p> <p>Noted.</p> <p>The Committee noted that the item on Elections would be removed from the work programme for the meeting in September.</p> | |
| | <p>Meeting commenced at 7.30pm and closed at 8.00pm</p> <p>Next meeting: 15 September 2015 at 7.30pm</p> | |

These are the minutes of the above meeting. For more information on any of the resolutions please contact Khalid Ahmed on 01895 250833. These minutes are circulated to Councillors, Officers, the Press and Members of the Public.

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Agenda Item 5

Corporate Services & Partnerships Policy Overview Committee - Major Review 2015/16 - Heathrow Airport Cumulo Rateable Value

Contact Officers: Khalid Ahmed
Telephone: 01895 250833

REASON FOR ITEM

To provide the Committee with background information and a presentation on the Committee's first major review of this Municipal Year on examining the cumulo rateable value of Heathrow Airport.

OPTIONS OPEN TO THE COMMITTEE

The Committee is asked to receive a presentation from Rates Plus and background information to enable the examination of the cumulo rateable value of Heathrow Airport review to commence. Members will be asked to consider the scope of the review upon receiving evidence.

INFORMATION

1. At the Committee's meeting held on 1 July 2015, Members were provided with a presentation from officers on business rates and particularly in relation to Heathrow Airport and the cumulo rateable value of the whole site. Members were informed of the difficulties the Council had in determining the cumulo rateable value for Heathrow Airport.
2. Officers reported that approaches had been made to the Valuation Office and to Heathrow Airport Ltd to enable the Council to determine what was in the cumulo. The difficulty was that the Council could not inspect premises airside, therefore the Council was reliant on the information which was passed from Heathrow. It was agreed that this topic would be the Committee's first review of the year.
3. For this review, the Committee will be able to call upon the expertise of an organisation, Rates Plus. Rates Plus have been providing advice to Local Authorities since the introduction of the Localism Agenda in April 2013.
4. Local Authorities now have more of an interest in their business rates revenue as they are now able to retain a percentage of these rates. Councils now have a greater incentive to increase yield within the Authority and to understand potential effects within the Billing Authority on rate losses through rating appeals, demolition of properties and material changes which may also affect their business rates.
5. Rates Plus have formed an association with the Chartered Institute of Public Finance and Accountancy (CIPFA) who have acknowledged the benefits that Rates Plus are able to offer Local Authorities.
6. To help Members with their review Rates Plus have kindly prepared two papers which set the context to the review. The first provides background information and evidence to support Members in building up their knowledge on the review topic. The second paper is a submission to the Government's consultation on the future of Rates, titled "Business

Rates Review” which Rates Plus produced in collaboration with a number of Local Authorities.

Witnesses

7. **Simon Horsington** and **Roger Messenger** from Rates Plus will be in attendance to provide the Committee with a presentation on the review topic. In addition **Roberts Smith**, the Head of Revenues and Benefits and **Iain Watters**, Financial Planning Manager will be in attendance on behalf of this Council.
8. Before the meeting, the Committee will also be provided with a draft scoping report which Members will be asked to shape to ensure the direction of the review is acceptable in terms of achievable outcomes.

Appendices

Paper from Rates Plus on the background to Rates Retention and to Heathrow Airport

A copy of a Submission made by Rates Plus, on behalf of a number of Local Authorities relating to the Treasury's review of Business Rates.

London Borough of Hillingdon

Policy and Overview Committee dated 13th October 2015:

Rates Retention and the Rating of Heathrow Airport

A briefing paper prepared by Rates Plus

Submitted 2nd October 2015

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1 Introduction and Overview

1.1 Background

The Government has implemented revised approaches to local Rates since 2013 under the Localism agenda. Under the new rules, and for the first time in more than 25 years, the financial impact of Rates to the Billing Authority is very significant. Under Rates Retention, Councils are both responsible for a share of losses in the Rates systems derived through successful Ratepayer appeal, and are incentivised to identify and collect additional revenue.

While all Councils have broadly similar incentives and risks under the new system, Hillingdon has particular, and it will be demonstrated unique challenges as a consequence of the Heathrow Airport and related assessments.

Rates Plus have been at the forefront of Rates Retention services for the last two years, and we have recently signed our 30th client. In London our clients include two of the top five Councils by RV, Hillingdon and Tower Hamlets Councils.

1.2 This Report

This report is constructed to enable an informed decision making process, and with reference to the following sections:

- **At section 2:** Within section 2 we present a series of data tables which are designed to demonstrate the scale of the matters at hand with Rating at Heathrow Airport;
- **At Section 3:** A commentary is provided at Section 3 which is designed to examine some of the particular procedural problems which the Council faces in Rating. Inevitably, this focuses on the decision making and practice of the Valuation Office agency and to an extent their relationships with other stakeholders to the Rates process including the Council and Agents on behalf of Ratepayers; and
- **At Section 4:** We provide a series of specific steps which could conceivably be considered to improve the operation of the Retention system, and which the Council's Policy and Overview Committee could consider as possible solutions.

1.3 A summary of the Rates system

We attempt to provide here and in just a few sentences a very high level summary of the key parts of the Rates system, as they pertain to this report and our evidence.

Rates is a very old system of taxation which has been used for many hundreds of years to support local taxation and the provision of local

services. Under modern arrangements there are three key parts to the case by case decision making process:

- The **Billing Authority** for each Council area has a duty to collect and administer Rates. This duty includes responsibility to tell the Valuation Office when potential changes to the List are required;
- The **Valuation Office** are responsible for the calculation of the Rateable Value (RV) upon which tax calculations will be based. The Valuation Office is separate from the Council, and is a separate agency of the Government's HMRC;
- Ratepayers commonly appoint specialist Valuation "**Agents**" for the effective management of their Rates liability. Agents are accordingly tasked, on behalf of their Ratepayer principals for the effective management of each Company's Rates liability.

The Rateable Value which is ascribed to each property is subject to an annual "multiplier" which is prescribed by the Government. The current multiplier is 0.49, so in very broad terms, an RV of say £1,000,000 will attract a Rates bill of just under £0.5m per annum.

1.4 About Rates Plus

Rates Plus is the leading, independent commercial supplier of specialist, professional Rates Retention services, and the only service which is partnered with the Chartered Institute of Public Finance and Accountancy (CIPFA), which is the professional association of public sector finance in the UK.

We are pleased to provide support to the Council's Policy and Overview committee, and provide this paper as part of our evidence pack.

2 Overall Summary of the Heathrow Assessments

2.1 Overview

Within this section, we present some of the research which we have completed which demonstrates the overall scale of activity.

2.2 The Heathrow Assessments

This section is drafted to provide an overall summary of the scale of the issues faced at the Heathrow Airport. The tables are all based upon the Rates Plus analysis of various datasets using our own methodology.

Table 1, the Heathrow Airport Assessments

Table 1 shows the top five assessments by Rateable Value (RV) within the Borough's Rating List. All five are, somewhat predictably, consequent upon the business of the Airport, and four of the five are at the Airport itself.

| Unit | RV £m |
|-----------------------|-------|
| Heathrow Airport | 243 |
| Engineering Base | 42 |
| BA World Cargo | 27 |
| Terminal five | 23 |
| BA Offices, Waterside | 6 |

It is also worth noting that:

- The total of the four assessments at the Airport over £5m RV is £335m, which is over 40% of the Council's total Rates taxbase;
- The Heathrow main assessment has only changed 8 times since the commencement of the 2010 List. With the level of change taking place, this would appear alone to be worthy of further investigation;
- Only one of the above assessments is currently under appeal; and
- The Valuation Office have been unable to explain why the BA Waterside offices have reduced from a maximum RV of £9.5m.

Table 2: Heathrow and other very high value assessments

Table 2 is drafted to show the scale of Heathrow, showing all England assessments over £40m. The Heathrow assessment remains, by a very significant margin, the largest single assessment in the country:

| Unit | RV (£m) |
|---------------------------|---------|
| Heathrow Airport | 243 |
| Heathrow Engineering Base | 42 |
| Gatwick | 59 |
| Sizewell Power Station | 66 |

| | |
|-----------------------------|----|
| Heysham B Nuclear Power Stn | 52 |
| Vodafone Telecoms Hub | 40 |

- This table is sourced from analysis of publically available data published by the Valuation Office, drawing down from publically available Valuation Office data the current Rating assessments which are above £40m RV;
- There are only a handful of assessments over £40m in the country, of which the Council has two, both at the Airport;
- The scale of the Heathrow “cumulo” assessment is simply without parallel. Within the national Local List valuations, there are simply no other List entries over £70m.

Table 3, “missing” units identifiable at the Airport

It is possible to identify some of the potentially rateable units at the Airport without site access. Potentially rateable items which can be located remotely include:

- ATM’s (approx. 108);
- Shops etc (approx. 300);
- Radio Masts (number TBC);
- Advertising Rights (number TBC).

Table 4, Examples of other missing or under-rated premises identified

Other examples of rateable units which have been identified by our team over the last two years include:

- A civilian VIP Airport actively trading from a rateable UK Military Airport;
- Higher value Advertising Rights at iconic locations including at the top of London City Offices, and at locations to the periphery of Heathrow Airport;
- Additional works at major rated premises, in which there has been no change in RV and in which the position of the VO remains that the works identified are “...value neutral...”

Table 5, the scale of missing units, ATM's

Our earliest research identified missing "cash machine" units, or Automatic Teller Machines (ATM's). The following table summarises findings:

| Council | Identified | In List | % Rated |
|---------------|-------------|------------|---------------|
| LB Hillingdon | 289 | 60 | 20.76% |
| Council 1 | 94 | 13 | 13.83% |
| Council 2 | 55 | 9 | 16.36% |
| Council 3 | 95 | 13 | 13.68% |
| Council 4 | 44 | 8 | 18.18% |
| Council 5 | 133 | 15 | 11.28% |
| Council 6 | 201 | 30 | 14.93% |
| Council 7 | 51 | 11 | 21.57% |
| Council 8 | 193 | 28 | 14.51% |
| Council 9 | 164 | 41 | 25.00% |
| Council 10 | 90 | 17 | 18.89% |
| Council 11 | 188 | 39 | 20.74% |
| Council 12 | 230 | 45 | 19.57% |
| Council 13 | 144 | 29 | 20.14% |
| Council 14 | 49 | 9 | 18.37% |
| Council 15 | 260 | 47 | 18.08% |
| Council 16 | 156 | 27 | 17.31% |
| Council 17 | 313 | 55 | 17.57% |
| Council 18 | 104 | 22 | 21.15% |
| Totals | 2564 | 458 | 17.84% |

Points to note from this analysis include:

- The rating of Cash Machines, and the overall extent to which these units are missing from the List has been a longstanding problem;
- The value of the units is high considering the modest site footprint;
- The Councils examined in this data table are Rates Plus clients, and are a mix of London, District and Unitary Councils;
- Figures published most recently in February of 2015 by the Financial Times estimate that the annual losses on Rates attributable to ATM units could be more than £200m. The same FT report is consistent with the analysis we present here, i.e. that only 18% of units present in the UK are currently rated.

Table 6, the scale of missing units, Radio Masts

The following table shows the incidence of Radio Masts in London, based on our own research of nationally published data.

| Council | No in List | Est. Prens | Units Missing | % Rated |
|-------------------|-------------------|-------------------|----------------------|----------------|
| LB Hillingdon | 305 | 999 | 694 | 30.5% |
| London Borough 1 | 102 | 376 | 274 | 27.1% |
| London Borough 2 | 229 | 719 | 490 | 31.8% |
| London Borough 3 | 118 | 341 | 223 | 34.6% |
| London Borough 4 | 173 | 654 | 481 | 26.5% |
| London Borough 5 | 199 | 713 | 514 | 27.9% |
| London Borough 6 | 393 | 939 | 546 | 41.9% |
| London Borough 7 | 396 | 641 | 245 | 61.8% |
| London Borough 8 | 216 | 733 | 517 | 29.5% |
| London Borough 9 | 197 | 688 | 491 | 28.6% |
| London Borough 10 | 197 | 610 | 465 | 32.3% |
| London Borough 11 | 145 | 476 | 327 | 30.5% |
| London Borough 12 | 149 | 475 | 282 | 31.4% |
| London Borough 13 | 193 | 478 | 323 | 40.4% |
| London Borough 14 | 155 | 454 | 281 | 34.1% |
| London Borough 15 | 116 | 408 | 292 | 28.4% |
| London Borough 16 | 186 | 535 | 349 | 34.8% |
| London Borough 17 | 172 | 606 | 434 | 28.4% |
| London Borough 18 | 286 | 669 | 383 | 42.8% |
| London Borough 19 | 315 | 677 | 362 | 46.5% |
| London Borough 20 | 95 | 335 | 240 | 28.4% |
| London Borough 21 | 225 | 626 | 401 | 35.9% |
| London Borough 22 | 145 | 448 | 303 | 32.4% |
| London Borough 23 | 122 | 417 | 295 | 29.3% |
| London Borough 24 | 156 | 639 | 483 | 24.4% |
| London Borough 25 | 123 | 401 | 278 | 30.7% |
| London Borough 26 | 136 | 415 | 279 | 32.8% |
| London Borough 27 | 279 | 725 | 446 | 38.5% |
| London Borough 28 | 110 | 396 | 286 | 27.8% |
| London Borough 29 | 318 | 825 | 507 | 38.5% |
| London Borough 30 | 124 | 475 | 351 | 26.1% |
| London Borough 31 | 184 | 543 | 359 | 33.9% |
| London Borough 32 | 973 | 1864 | 891 | 52.2% |
| Total | 6927 | 19301 | 12398 | 35.89% |

Points to note include:

- Radio Masts, like ATM units, are higher value Rateable units missing from the List in higher numbers;

- The comparison Councils examined in this table are all London Boroughs;
- It may be worth noting that of the Boroughs in London for which this analysis has been completed, the lowest incidence of Rated masts is 27% while the highest is 61%;
- The potential cashable value of getting all London Boroughs up to 61% would clearly be significant.

Table 7, Rates Plus proposals submitted for Authority clients, March 2015

The following table summarises formal appeals which were submitted by the Rates Plus team in respect of four Council clients earlier this year and to comply with Government deadlines to fully protect an Authority right to backdate any alteration of the List to 2010.

| Council | ATM's | Not In List | | MCC | Total |
|--------------|------------|-------------|---------------|------------|-------------|
| | | Radio Masts | Ad Rights etc | Radio Mast | |
| Client 1 | 90 | 406 | 0 | 91 | 587 |
| Client 2 | 187 | 408 | 0 | 121 | 716 |
| Client 3 | 0 | 999 | 22 | 312 | 1333 |
| Client 4 | 313 | 825 | 25 | 338 | 1501 |
| Total | 590 | 2638 | 47 | 862 | 4137 |

2.3 Data and Analysis: Final observations

The analysis shown in the above section is prepared by, and is based upon the research of Rates Plus. In some cases reference has been made to other publically available datasets.

3 The Law and practice

3.1 Overview

This section sets out some of the key problems, in our experience over the past two years, and where appropriate, with specific reference to the challenges which are faced at the Airport.

3.2 Overall summary of the legal Framework

One of the principle issues which is faced in Retention in our view, is that the rules for the "Localism" agenda implemented from April 2013, have been bolted onto a Rating system which has been in place for several hundred years. The legal framework for Rates may be briefly summarised:

- While in recent memory a series of **primary legislation** has been laid to manage Rating (most recently including the Local Government Finance Act 1988), the use of Rates as a tax over a very long period means, in practice that a raft of caselaw is also fundamental to defining how some of the rules work;
- **Caselaw** defines key elements of the system, including fundamental elements like the principles of what constitutes "Rateable Occupation", and some of the key concepts of valuation for Rating; and
- **Secondary legislation** defines the rules for many operational areas of the tax, including for example the time and manner of appeals. However in many cases, even regulations which appear relatively recent are often heavily reproduced from previously adopted regulations.

3.3 Examples of operational failure

We set out here the key areas of the legal framework which in our experience over the last two years are in practice combining to prohibit effective operation of Rates Retention.

Inspection of premises

One of the more fundamental weaknesses of the current system is that the Billing Authority has no formal rights of access to premises. While the Valuation Office has a right of access to premises, in practice this is rarely used and in those cases in which sites visits do take place, the accepted VO preference is to complete site visits jointly with agents on behalf of the Ratepayer.

VO target to solve appeals

The VO is measured under a small number of performance targets including the clearance of appeals. We suggest that without other appropriate targets, including the quality of decision making in the

Valuation made, the currently systems act to provide perverse incentives. Examples of this outcome which we have observed include:

- Multiple VO “No actions” or otherwise refusal to alter the Local List;
- Recently, in cases in which a List entry is concluded, to enter a very low Valuation.

Agreement of targets with Treasury

There are examples of the Treasury agreeing key targets with the Valuation Office, and which result in the VO prioritising those matters over other decision making. Our clients have been routinely advised since last summer that as the VO have agreed clearance of appeals targets with the Treasury, that those matters must come first.

VO approach to information: the CRCA

The VO is formally a part of the HMRC, and is governed by the terms of the Commissioner of Revenues and Customs Act (CRCA). Internal VO lawyers have adopted a very restrictive view of what information may be communicated to parties under the CRCA, and which is routinely used by the VO to refuse to give detailed case information.

At a specialist conference of the Rating Surveyors Association last year attended by 300 Rates specialists, there was open discussion in the meeting of the VO’s restrictive approach to information. We understand from these discussions that while one of the professional bodies working in the Rating system had taken leading Counsel’s advice on the interpretation of the law and which concluded that release of information could be possible, the HMRC position remained unchanged, and reliant upon only the advice of internal lawyers.

We believe that this very restrictive interpretation of the law is being used by the VO to restrict access to information about the Rating of the Airport assessment. Despite our requests for details of the Valuation, none have been forthcoming.

VO approach to information: general

Although recent changes proposed under the Government’s Enterprise Bill should remove some of the restrictions of the CRCA we doubt very much that the culture of secrecy that seems to be the comfort zone of the VO will change.

VO Programmes

The VO uses “programmes” as an internal device to manage valuation appeals. In theory programming should mean that valuation resources are co-ordinated and valuation conclusions reached are fairly disseminated amongst like premises. In practice, we have observed examples of programming being used to advance only the cause of the VO and of the Ratepayer agent, and to take steps to restrict access to the Billing Corporate Services & Partnerships Policy Overview Committee - 13 October 2015

Authority stakeholder. A recent example is the approach which the VO have determined to take for the management of the so-called Virgin Media appeals, and in which the VO are determining to complete discussions with the Agents on behalf of the ratepayer for a set of national appeals about whether 65 separate assessments should be combined into one, before completing discussions about the level of value.

In taking this approach, the VO has determined a method which potentially excludes Billing Authorities from visibility of Valuation conclusions until they have been agreed with the Ratepayer

Approach to EBAR's

The VO has established a system of communication for the Billing Authority to communicate with the VO and to explain possible changes to the List, which the VO calls the "EBAR" (Electronic Billing Authority Request) process.

The VO continues to place significant pressure on Billing Authorities to use the EBAR process because it suits the VO, and is not suitable for the transmission of higher volumes of workload. As a non-statutory process, there is also no recourse to the Billing Authority in the event that the VO determines that no change to the List is required, which happens in the vast majority of cases.

In some cases, the VO has claimed that more than 75% of cases subject to EBAR are subject to a "No Action" determination. In our experience, that number is understated.

The Billing Authority as stakeholder

Underlying many of the processes which the VO has put in place is a fundamental failure at the VO to accept that under retention, the Billing Authority now has a significant financial interest in Rating, whether by losses on appeals or through additional revenues.

Refusal to accept service of documents

In one case observed earlier this year, VO resistance to change even extended to a refusal to receive service of documents. A London Client in the spring of this year acted to "opt-in" to Ratepayer Appeals at a small number of very high value financial offices in London's financial district. The appeals were first attempted service under personal service by one of our team attending the named London VO office responsible for the cases. Service was refused by the VO. We then attempted service by recorded delivery, which was also refused. We finally managed to achieve service by email, copied to the Chief Valuer for London and a series of other named VO officers.

Refusal to supply details of valuation

Refusals to provide details of cases under examination by the Billing Authority are common. In the Council's case, one example is the initial examination which we completed on the Council's behalf of the BA Offices at Waterside, which peaked at a List RV of £9.6m, and notwithstanding any identifiable defects, has reduced to £6.1m. Successive emails sent over the early spring of 2015 have been routinely ignored by the VO, receiving no attempt at substantive reply.

Failure to declare communications with Ratepayer agents

Evidence strongly points to the conclusion that when more significant increase to the List are identified and advised to the VO, that the VO can begin informal discussions with the Ratepayer agents. Such discussions are rarely (if indeed ever) declared by the VO, and the most obvious sign of such discussion is that the VO appears to be doing nothing with the case at hand for a period of months, usually resulting 4-6 months later with a "No Action" decision.

The VO "pre agreement" process

In partial evidence of the above, we have been told on a couple of occasions over the summer, when challenging VO delays, that the VO is delayed in final decision making as they seek to "pre agree" alteration of the List. It would appear that the VO have accordingly put a new process in place when alterations of the List or backdates are requested which are above internal VO thresholds. The process appears to enable the VO seeks to "preagree" those changes to the List with the Ratepayer. We have some written evidence of this process in London, but the exact terms of its operation are not clear.

4 Summary Conclusions

4.1 Overall

Our draft conclusions and recommendations are contained here.

4.2 Summary Conclusions, Specific Procedures and VO practice

We contend that each of the examples of operational malfunction which are described above are capable of being successfully countered.

Inspection of premises

The rules which allow the Valuation Office the right of access appear to have been written in such a way that the VO could conceivably delegate the right of inspection to another party. As resources are tight, and as rationalisation programmes have left the VO located remotely from the premises under examination, the right of inspection could be delegated to the Billing Authority by the VO on a case by case or on an Authority by Authority basis.

VO target to solve appeals

The target setting regime under which the VO currently operates needs to be changed so that the perverse incentives possible under the current system are removed.

Agreement of targets with Treasury

As above. In order to make the Retention system work effectively, some of the performance controls currently applied to the VO must be amended.

VO approach to information: the CRCA

We do not believe that the provisions of the Enterprise Act alone will suffice. As we explained, there appears to be a wider culture of the VO and Agents and which is very resistant to the interests of the Billing Authority which must fundamentally change.

VO Programmes

The current use of VO Programmes is one higher profile example of internal VO processes which in all probability need to be reviewed to reflect the legitimate interests of the Billing Authority as at the least an interested stakeholder to the process, and at most as a "relevant authority" formally admitted to the appeals process.

Approach to EBAR's

The VO must design and manage processes by which higher volumes of cases are referred for alteration of the List. Under the auspices of the current review of transfer of information, or otherwise, the VO must

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engage with Councils and with suppliers like the London Borough of Hillingdon and Rates Plus whose research will be capable of generating higher volumes of potential alteration of the List.

Since formally requesting such involvement with the VO in May this year, we still have received no answer from the relevant VO specialist team.

The Billing Authority as stakeholder

We believe that the evidence strongly points to the conclusion that the Valuation Office is failing to recognise the legitimate interests of the Billing Authority as a full stakeholder to the Rates Retention process post 2013. If the attention of the VO must be attracted by the formal submission of Billing Authority proposals and similar then that would appear to be one of the appropriate routes of escalation which must now be considered.

Refusal to accept service of documents

The actions which we have observed here are simply a fundamental failure. It cannot be acceptable for a UK Government department to be able to refuse service of documents.

Refusal to supply details of valuation

As above, it cannot be acceptable for the Valuation Office to simply refuse to answer questions.

Failure to declare communications with Ratepayer agents

Informal discussions to which the Billing Authority is not party are not helpful to the interests of the Billing Authority, and neither to the interests of the wider taxpayer. If the VO can only be made to accept the value of the Billing Authority interest by the making of formal proposals, or by the formal opting into appropriate Ratepayer appeals, then that would appear to be the route which Billing Authorities must now consider.

The VO "pre agreement" process

It clearly cannot also be acceptable to Local Authority stakeholders that a process be put in place in which appears to allow for internal discussions between the VO and the Ratepayer Agent alone to include the RV of premises to be admitted to the List.

The VO simply must understand that under Retention whether through formal appeals or otherwise, that the Billing Authority is now a fully engaged party to the determination of Valuation conclusions, and must be accordingly accommodated within the conclusion of all proposed alterations to the List.

4.3 Possible Next Steps

Rates Retention presents general challenges for all local government, but we hope this paper together with other available evidence makes the case

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that in some regards the challenges that the London Borough of Hillingdon faces are unique.

Possible next steps for the Council's consideration may include:

- In the event that there are any further matters of clarification from the Council's formal democratic process, we will be pleased to provide additional evidence where necessary;
- The Council will also wish to consider how the Council may best make the case for changes to the current processes, to ensure that the Retention system become a more fundamentally stable system of income and of risk to the Council than is currently the case; and
- In considering the Council's position, steps which could be considered include, but are not limited to:
 - What steps may be taken together with other interested London Councils;
 - Steps which may be taken with the Valuation Office Agency and with the Department for Communities;
 - Steps which may be taken through political channels; and
 - Steps which may be taken through the application of existing Billing Authority rights to the Rating appeals process, including the formal Billing Authority proposals for units currently reflected within the main Heathrow assessments and which may be argued to be capable of separate assessment.

Glossary of terms

The following definition of otherwise specialist terminology is provided in support of this paper. This is not presented as an exhaustive definition of Rating terms, so much as to explain key terms within this document.

| Term | Short definition |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Billing Authority | The Local Authority which has responsibility for the collection and administration of Rates. |
| CRCA | Commissioner for Revenues and Customs Act. An Act establishing statutory rules for the HMRC including on the management of information |
| List | The Local Rates List, which provides the basis of Rates Bills. The Local List is compiled by the Valuation Office, and shows the Rateable Value for each rateable premises. |
| Programme | An internal VO process used to bring together and manage similar classes or types of appeal. |
| Proposal | A formal legal device which is available under prescribed circumstance for the application of the alteration of the Rates List |
| Rateable Value (RV) | The basic calculation of assessment for the charging of Rates. The RV is calculated by the Valuation Office as the basis of local Rates charges levied by the Billing Authority |
| Valuation Office (VO) | The Valuation Office is a part of the HMRC and which has responsibility for the creation and maintenance of local Valuation Lists. |

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Rates Plus:

Business Rates Review

Response to Consultation Paper

Prepared By:

Wilks Head and Eve, LLP and Simon Horsington and Associates Limited

Supported By:

Basildon Council

Bracknell Forest Council

Epping Forest District Council

London Borough of Harrow

London Borough of Hillingdon

London Borough of Tower Hamlets

Submitted 12th June 2015

A. General Commentary and Overarching points:

Overall structure of response:

We have structured this response in three parts, as follows:

- Overall commentary on behalf of Rates Plus and our clients;
- Specific responses to the consultation questions placed; and
- Billing Authority Case Studies from sponsoring clients.

Introduction

1. From the 1st April 2013, significant changes to local authority finance were implemented under the Government's Localism strategy. The changes made from last year in the Rates system mean that for the first time since 1990, Councils have a direct financial interest in the collection of Rates.
2. The Government currently has open the latest consultation on the future of Rates, titled "Business Rates Review", which we are pleased to respond to within this submission.
3. Wilks Head and Eve LLP, Simon Horsington and Associates Limited, and our lead clients have carefully considered the Government's paper, and we present our observations in this paper.
4. Rates Plus is working with 30 Council clients in England, including Unitary, District and London Borough Council clients. Our approach is now partnered with CIPFA. We have designed the approach to be the most comprehensive toolkit available for Rates Retention, providing access to experienced Rating Surveyors for forecasting of losses on appeals, and local government consulting specialists for the identification of additional revenues.
5. Our experience over the course of the last two years strongly suggests that changes to the current Rating system are necessary. We strongly urge the Government to take the opportunity to make the necessary amendments to the current systems, including:
 - a. Operational changes to the Rating and appeals system which will place Billing Authorities in a position of oversight of the valuation and appeals process. This includes, but is not limited to the case which we make for admitting Billing Authorities fully as parties to the appeals process;
 - b. The appropriate amendments to the VOA and VT target setting and reporting regime, including the determination and management of new KPI's which are designed to control the timely completion of appropriate VO duties.

Background

6. The Rates Plus team were amongst the first to provide a comprehensive, modular based commercial solution specifically designed to help local authorities with the challenges of Rates Retention, following the Government's changes to the system from April 2013.
7. Wilks Head and Eve provide specialist Rating Surveying services to the product set; while Simon Horsington and Associates Limited provide project management, and solution design modelling and analysis.
8. The product set which has been taken forward is basically in two parts; firstly, the completion of a "forensic" risk analysis of a Council's Rating List, and which completes a line by line analysis of the List to enable the forecasting of loss from appeals. The second part of the product set

- delivers increased Rates yield by identifying and taking forward applications for rateable premises which are not reflected in the List, or which are underrepresented in the List.
9. The initial pilot work on the solution was completed with the London Borough of Tower Hamlets from 2013, and further development work has been completed with the remaining sponsoring Councils named here.
 10. In short, our experience strongly suggests that further changes to the system will be required if the Government expects the Rates Retention system to succeed in providing an incentive to Local Authorities to encourage economic development.
 11. We have developed an approach which has been deliberately designed to target, and identify additional taxation revenue from Ratepayers more likely to be able to pay. This is consistent with the DCLG system which incentivises increased yield from the Rates; and which incentivises the management of losses in the Rates. We have deliberately planned to avoid the identification of business start-ups, or otherwise of microbusiness at otherwise domestic premises and similar. Examples of businesses which we deliberately rule out of our selection process include:
 - a. Business start-ups at otherwise domestic premises, and in which there is no, or only negligible rateable activity;
 - b. Business registrations present at accountants offices and similar;
 - c. Business trading from serviced offices at which paramount control is vested in the landlord;
 - d. Potential splits of otherwise single hereditaments in which no overall increase in taxation yield would be considered likely.
 12. Accordingly, the approach has successfully targeted Rates incentivisation from more established, sometimes multi-national business with capacity to pay, and in which the List under-represents value or in respect of which entry is omitted from the List.
 13. We have found, so far, that particular types of circumstances and hereditaments are more likely to be at risk of under-representation or omission from the List. These include:
 - a. Advertising Rights missing from the List and digital upgrades;
 - b. Automatic Teller Machines;
 - c. Radio Masts;
 - d. Premises for which formal Planning Permissions or Building Control permissions have been given, but in respect of which the appropriate List entry is not made;
 - e. Premises in which, despite changes to the premises and in some cases of multiple works, the RV has not subsequently been altered;
 - f. In more rural areas, "Agricultural Diversification" including developments in premises receiving Agricultural Exemption, and for which that exemption should not apply. This includes for example, Factory facilities on farms; Farm shops; and workshops on Farms;
 - g. Rateable, let-out car parks;
 - h. Rateable units at nursing homes, care facilities, and hospitals;
 - i. Rateable children's nurseries and afterschool provision.
 14. Our modelling is specifically designed not to target home based business start-ups or "micro business" which is conducted at the fringes of what is inherently "Domestic Premises" and in which the case for Rateability would be at the fringe of successful inclusion in the List. Whether rateable, the imposition of a Rates Liability in such cases might be argued to stifle innovation, and economic recovery.

15. Our work over the course of last year remains the only commercially available solution which offers a full suite of services for Rates Retention. Some aspects of the services within the offer also remain unique, including particularly that the services is the only commercially available which uses qualified Rating Surveyors, in the analysis of Rateable Value and List entries.

Experience of the last two years

16. A key theme which you will see from this submission, is that we make the case for greater Billing Authority rights within the Appeals process; and separately that greater controls should be put in place on the VOA and the VT to deliver required changes. It is only perhaps natural that following such significant changes in the way that Rates works from April 2013, that VOA and VT systems which have been in place for more than twenty years cannot deliver that agenda alone.
17. Changes will also be necessary at Billing Authorities, and the financial incentives which the Government has put in place already will be likely to ensure, over time, that those changes in process, personnel and ICT are adopted.
18. In practice over the last two years, we have seen now many cases in which the absence of such controls means that the Billing Authority requests to alter the List are often met with a response which follows existing VOA and VT Systems, and which are themselves aligned to the need to agree changes with ratepayers and their agents alone. In the following summary we provide anonymised examples of real cases which we have observed:
 - a. In cases in which amendment to the Local List have been requested, and in which the hereditament appears to be within the Central List, the BA request for List alteration has been “No Actioned” because the premises are in the Central List;
 - b. In some cases, it appears that VOA officers have discussed Billing Authority requests for alterations to the List with agents for the Ratepayer before “no-actioning” the BA request;
 - c. The VOA have indicated last year that our findings in relation to ATM’s and Radio Masts are accurate, and that a separate “National Project” would be completed to deal with these hereditaments. Although the Billing Authorities which we acted for in this case were assured that the National Projects would be completed during the Autumn of 2013 as we enter the summer of 2015, the issues are far from finalised
 - d. A digital Adverting Right easily viewable from the appropriate VOA office has been identified, and resulted in a List increase from £14,000 RV to £42,000. Even though publicly available information shows the Right to have been there since at least 2012, the List alteration date was used as the date of schedule in December 2013;
 - e. Rateable premises of higher value in and around the City of London has not been admitted to the List, because the Agency argues that such facilities are already reflected in the tone of the List for those areas.
19. The ability of the VO service to be capable of delivering the additional workload of Retention, alongside the revaluation now underway, and within the context of the round of office rationalisations and staff retirements which are taking place might also be now in question.

B. Commentary and evidence in response to the specific questions asked

1. What evidence can you provide to inform the government’s assessment of the trends in use and occupation of non-domestic property?

One of the significant aspects of research which our work over the last two years can inform is firstly the incidence of, and types of premises or circumstances in which otherwise rateable premises are not shown within the rates list. It is possibly the case that our work represents the only meaningful independent research which can identify these trends outside of VO records. One of the key trends which we have found is the growth of “e-commerce” aspects of the economy including in Rating the growth of ATM’s, Radio Telephony, and digital Advertising, and in which the number of entries in the List appears low.

Secondly, our work during this period represents the only independent Rating Surveying experience which has been deployed on behalf of Council clients to forecast, and to audit financial impacts from losses on appeals outside of the VOA. In both regards, there are element of our work to date which have simply not be replicated elsewhere.

Overall Method:

Since commencement, our client steer with regard to additional revenues has very clearly been to focus on additional premises in which the Ratepayer is sufficiently mature to sustain a rate payment. We have accordingly gathered rather more intelligence of rateable units which are characterised by the following facets:

- Premises or situations which are at greater risk of omission from, of under-representation within the List; and
- Within the occupation of Ratepayers with sufficient business maturity to withstand and maintain a Rates liability; and
- Hereditaments are of sufficient value to be of financial, cashable value under Localism.

Table 1: Overall incidence of units missing:

| Unit | Units shown in List as % of total known | | | Sample | Councils in sample |
|-------------|-----------------------------------------|--------|---------|--------|--------------------|
| | Average | Lowest | Highest | | |
| ATM | 18.15% | 13.60% | 25% | 19 | Rates Plus clients |
| Radio Masts | 35.63% | 26.50% | 61.80% | 33 | London Boroughs |

We also summarise here the numbers of proposals which have been submitted on behalf of clients and to comply with the 31st March deadline:

Table 2: Overall Billing Authority Proposals

| Council | ATM's | Not In List | | MCC | Total |
|--------------|------------|-------------|----------------|------------|-------------|
| | | Radio Masts | Ad Rights etc. | Radio Mast | |
| Client 1 | 90 | 406 | 0 | 91 | 587 |
| Client 2 | 187 | 408 | 0 | 121 | 716 |
| Client 3 | 0 | 999 | 22 | 312 | 1333 |
| Client 4 | 313 | 825 | 25 | 338 | 1501 |
| Total | 590 | 2638 | 47 | 862 | 4137 |

Site of ATM:

Our research on ATM's is most advanced as a consequence of commencing work on missing cash machines almost two years ago. During this period, there have been three separate press articles, most recently in the Financial Times of 11th February this year, and with very well informed specific details of the overall incidence of ATM units in England; of the relative rates cost of the units; and of the overall incidence of ATM units within the Rates List. According to the FT article this year, there are currently some 69,000 units in the country, with an average Rates bill of £3,600 per unit. The same article claims that in 2010 just 3,080 units were rated, and that total at February 2015 was 12,196.

We developed approaches to successfully identify available ATM units over 15 months ago, and have to date completed analysis of almost 20 English Councils, representing unitary, London Borough and District Councils. Our analysis points to exactly the same incidence of absence from the List as the FT's figures i.e. that at current levels, only 18% of available ATM units are currently rated. At 3,600 per unit on average, this gives lost revenue of £205m per annum.

Radio Masts:

We believe that we are the only independant source of information within the Rating industry which can digitally map radio masts. The significant source of information that we have used is published by OFCOM, which lists more than 145,000 items of equipment in the country.

We recognise the limitations of this source of data, but the fact remains that this data source used contains significantly more than the VO current records, at 41,217 (source: VO Web, June 2015).

Other Rateable units identified:

Our analysis continues, and other categories or circumstances in which premises are at greater risk of not being within the List or at risk of a value which does not reflect additions to the premises include:

- Adverting Rights, and digital upgrades to Rights;
- Missing units and additional works identified from historic Planning data;
- Rateable units at Care Homes, Hospitals and so on;
- Rateable Children's care facilities and nurseries;

- Agricultural diversification.

We are also actively developing an effective approach to matching Rates records with commercial databases, and having completed a lengthy field testing exercise from last October.

2. Is there some evidence to suggest that changing patterns in property usage are affecting some sectors more than others?

In our view, yes. However, our research has revealed only a part of the picture, so we suspect that further analysis may be appropriate.

What is clear from our research, as a secondary consequence of the work completed to identify missing units, is that we can now identify some sectors of the overall property database in which not only are higher numbers of units missing from the List, there is also evidence of the units continuing to increase.

We believe it is possible to reach a conclusion that Rateable hereditaments which are perhaps a part of the wider “e-commerce” system fall into this category. This finding might be considered to include:

- ATM’s;
- Radio Masts;
- “Click and collect” rateable units including drop boxes and rateable deposit/pick-up stations;
- The development of Rateable e-commerce units trading within other existing hereditaments, for example:
 - Argos units now trading within Homebase premises; and
 - Rateable Value at the new Tesco’s click and collect model;
 - Rateable Value at Waitrose and John Lewis Partnership click and collect models.

3. What, in your view, does this evidence suggest about the fairness and sustainability of business rates as a tax based on property values?

It might be argued that as Rates is based upon evidence of rent passing that a property based taxation system with robust systems, and built in avoidance is both sustainable and fair. We would support this contention.

However it might also be argued that regular revaluations would reduce the risks of unfairness which arise when planned revaluations are delayed, as was perhaps most clearly when in the valuations which were cancelled during the period 1973 to 1990. During this period, the failure to revalue is widely regarded to have caused significant unfairness in the General Rates system, and as regional differences in the trading economy failed to maintain the pre 1973 economic picture. During this period, London and the South East significantly outperformed in particular the so called “post-industrial” areas including those of historic “heavy” industry, i.e. Coal, Steel, Shipbuilding.

4. What evidence is there in favour of the government considering a move away from a property based tax towards alternative tax bases? What are potential drawbacks from such a move?

We suspect that the Treasury will receive evidence on this question from researchers and taxation specialists with greater research capacity than is available to our team on the wider merits and

demerits of alternative systems of taxation. The added value which our team brings is very specific to known local government systems of taxation and benefit, i.e. Rates and Council Tax and so on. With that experience, we support the use of a local property tax, because it works, is cheap to administer and is difficult to evade.

However, and as mentioned elsewhere in this response we:

- Strongly support the use of Rates as a taxation system which has significant advantages because of being a known system, in which avoidance is generally more difficult and levels of collection are high;
- The major drawbacks of implementing ill thought through replacements for the property based taxation systems are well documented from the many research projects completed and examining the rise and fall of the Poll Tax, 1990-1993. The drawbacks therefore include: mass non-payment; avoidance; lack of fairness; decreasing local revenues; high write-offs; high recovery fees charged to payers and so on.

5. What examples from other jurisdictions and tax systems should the government consider as part of the review? What do you think are the main lessons for the business rates system in England?

Not at all from the point of view of taxation systems in other jurisdictions, but in answer to the second question, we would suggest that the significant lessons for Rates in England are not, fundamentally whether Rates is an efficient system of taxation, it surely is.

We contend that the system must now be amended to place Billing Authorities in a position of greater influence over the valuation and appeals process, in order that within the financial incentives under Localism, effective scrutiny of the Rating Valuation and appeals system may be assured.

There are, naturally benefits to the Treasury of such an approach as there are to the Local Authorities under the scope of the Localism agenda under the 2012 Act.

6. How can the government use Business Rates to improve incentives for local authorities to drive growth?

It might be argued that the application of the local share of retention, together with the liability for losses, is already incentivising local Councils through Business Rates. It will also be interesting to see how the pilots of the 100% local share proceed.

Billing Authorities are at the leading edge of Rate Retention, and it would appear to us that any additional powers should be conferred upon the Billing Authority, as opposed to upper tier authorities which are major precepting authorities.

While we strongly contend that as a robust system of property taxation Rates must continue, the current system onto which Localism has been bolted is far from fit for purpose. We explain in this paragraph the remaining operational changes which should be considered in our view.

Full BA opt in to appeal:

Our experience over the course of the last 2 years has clearly demonstrated that without full Billing Authority opt-in rights, no one is incentivised to oversee the quality of decision making in settlement of appeals. Existing provisions under Regulation 12 SI 2009/2268 provide a competence test, in which the Billing Authority is not competent to join some “types” of appeal. Recent examples which have come to our attention as clients attempt to exercise their rights of opt-in include:

- Council clients being advised by the VOA that they cannot exercise rights under regulation 12 because the appeal is not made under those grounds. In some cases we have identified the VO were wrong- the grounds were indeed found to be ones under which the Reg 12 provision could be activated;
- Delays in sending over BA copies of appeals under Regulation 9, which would appear to be consistent with delaying Billing Authority decision making until after the 2 month opt in period under Regulation 12 expires.

As the VO has now published details of appeals submitted to comply with the 31st March deadline, it is clear that some agents are already submitting appeals based upon grounds which the Billing Authority is not currently competent to serve, and is therefore unable to admit under Reg 12.

VO disclosure of information

Doubtless the Treasury will also receive more detailed submission from other parties, but the VO and HMRC position on the interpretation of what information may be shared and at what point under the Commissioner for Revenue and Customs Act, is in practice, extremely obstructive. Proper flows of all relevant information at an early stage as opposed to reserving key information until the latest possible point simply must be dealt with.

Submission of information to VO:

The Billing Authority is under a duty to submit information to the VO where the alteration of the List may be required. The VO has established systems which promote the use of “EBAR’s” (Electronic Billing Authority Requests) which while convenient for the VO are of little use for higher volume of workload.

The use of spreadsheets, and of other means of efficient workload transmission must be designed and implemented. In view of the VO use of spreadsheets within the new VORC process, it is difficult to see how the use of such approaches cannot also be applied for advising the VO of higher volumes of changes to the List.

BA Rights of inspection

While the Billing Authority is now a direct financial stakeholder in the List, the rights of property inspection remain solely with the VOA. The potential problems which this approach provides are magnified when account is taken of recent VOA regional rationalisation programmes, meaning that local offices are now heavily regionalised, with no local VO presence in many areas.

We therefore recommend that Billing Authorities are afforded rights of inspection in support of the Rates Retention system. This will enable Councils to provide effective support to the Rates Retention

system by gathering as much local information as possible in support of proposed alterations to the List.

Management and performance at VOA

We have experienced many examples of service failures, which include:

- Delays in processing identified changes to the List, including claims that submitted data is wrong, without explaining the deficiencies claimed;
- No-action decisions to EBAR's, which in some cases are then later subject to a VON;
- Delays in submission of proposals requested under Billing Authority opt-in rights;
- Failure to accept financial responsibility for VO decisions which have resulted in significant Billing Authority losses.

We therefore suggest that in addition to the changes suggested elsewhere in this document that improved management arrangements at the VO; changes to the Performance Indicators in use; and amended escalation and complaint procedures are all required in order to deliver better control of planned deliverables, and accountability for culpable errors.

Concentrating like assessments into a single local list

There are a number of cases where ratepayers have made proposals to merge two or more local list hereditaments into a single list entry which, we understand, will normally fall to the billing authority with the largest contribution in terms of rateable value. It seems the VOA has complete discretion as to whether to accede to such requests. It can of course be more efficient for the ratepayer to deal with a single billing authority, but Business rate Retention was founded on the principle of localism, not centralism, meaning the retained income of every billing authority affected will be impacted for reasons completely outside their control or influence. This can work directly against the Government's incentive on the billing authority to "grow" their local RV.

In one recent case, Virgin Media have applied to the VOA for hereditaments in some 65 billing authority areas to be merged into a single assessment. The combined RV of the current assessments is over £75 million. In the event of the proposal being successful, acceptance by the VOA would produce significant losses for all Councils affected through no merit or fault of their own. One of our clients is facing a loss of £4.8 million in refunds payable back to April 2010, with annual losses of £1.0m per annum from 2015/16.

This is currently a live issue with only limited mechanisms to address it. In summary:

- It produces chaotic swings in resources in many cases out of all proportion to the authorities' "funding baselines"
- It potentially hits local authority service levels unrelated to business rates, on top of other cuts in resources, notably Revenue Support Grant
- There is no entitlement to "new burdens" or other grants/compensation, it comes without any prior notice and there are no transitional arrangements.

Firm and definite action needs to be taken by Government to redress the effects of such a scheme, including if the practice of merging sites is not to be abolished altogether.

Central List and Local List

We are also beginning to see cases in which cases are made for the transfer of Rates liability to the Central List, presumably as a consequence of increased pressure from Billing Authorities which is beginning to be felt by Ratepayers with a case for premises to be included in the Central List. We also have already identified cases in which historic transfers to the Central List which we have challenged with clients have been rejected without any detail in support of the VO decision to maintain inclusion within the Central List.

In one such case which we have raised, Offices in the occupation of the contractors for the operation of the Docklands Light Railway remain part of the Central List entry for the DLR.

We contend that the use of the Central List in this way is neither helpful to the operation of Rates under Retention; in all probability leads to overall losses on taxation yield; and fails to provide an Billing Authority oversight of VO determinations. We suggest that the use of the Central List in this way should be prevented, and that regulations be put in place to ensure that the Central List becomes the exception. Separately, the case might also be made for better oversight of the Central List.

If transfers between lists do take place, it should be acknowledged that this in effect represents a new burden on local authorities and therefore a mechanism to compensate for losses (and gains) should be built into the business rates retention system. Overall income being retained by individual authorities and central government under such an arrangement would remain constant, and therefore would not financially disadvantage central government while strengthening the incentive for authorities to grow their local economy.

7. What impact would increased local retention of rates have on business growth? What would be the impacts on local authorities?

Local Authorities remain acutely concerned about funding for local services as reliance upon Rates increases, alongside planned decreases in Revenues Support Grant. Increasing the local retention of Rates would have a positive impact on business growth as it would more effectively incentivise Local Authorities to assist with and to participate in economic development.

While increasing the local share would provide an additional incentive for authorities to grow their taxbase, the current incentive is dampened by measures such as the levy on growth, transfers between local and central lists outside local control, local government bearing the cost of inflationary growth in business rate baselines and the potential loss of growth from system resets. In seeking to increase the local share to incentivise local authorities, the government should consider these constraints within the current system. The impact of any increased retention of business rates will need to be considered alongside the effect on other local government funding streams to ensure capacity to support growth is not limited

Business growth of course depends on many other factors than just property. With the expansion of opportunities offered by New Technology, some businesses are becoming less and less reliant on property as a factor of production (e.g. in the retail sector), as explained in the Consultation Paper.

Local authorities already play a significant part in promoting economic development, regardless of any gains they may produce through business rates, and this will hopefully continue. Discretionary services however are finding it harder to compete locally for resources with the funding available. Against that background, Retention has the potential to counter the reductions in funding from grants and Council Tax if the rewards for investment in economic development were more certain. The incentive built in to the system is however mitigated against by volatility from other sources. We have commented elsewhere with examples of more significant risks, including Virgin Media; the lack of independent visibility of assessments at Heathrow; and significant losses as a result of Rateable gas pipelines. The incentives effect for local authorities may be summarised as follows taking a Two Tier Council example to work through:

- Where growth is concerned, and within the “two tier” model by way of example, the Central Share takes 50%, other local shares take typically 10% and the Levy 50% of what is left, leaving shire districts with just 20% of any growth. On net rate income of £100 million a year and long-term growth averaging at perhaps 1% per annum, the district would get to keep £200,000;
- When the volatility factors mentioned above are taken into account, £200,000 would be a modest. As a proportion of total income collected, it is less than 0.2%;
- The new deal proposed for the 100% retained pilots is understood to offer retention of 100% of business rate growth, presumably by removing the Central Share and the Levy. Whilst this would present a much more attractive incentive, it would have to be balanced against taking 100% of the risk of volatility, and whilst there remain so many factors affecting rating income that are outside the billing authority’s control.

The system provides significant financial risks for Authorities by the requirement for billing authorities to pay the cost of appeals backdated beyond the start of the scheme in April 2013; the potential centralisation issues discussed above; and the difficulty of local government having effective influence on the VOA as explained elsewhere in this response.

8. What other local incentives should the government consider to further incentivise business growth?

We suspect that with regard to evidence of what behaviours can be demonstrated to drive growth that others with more access to economic data may be better placed to assist here.

Within the Rating system itself, and with an already complex system of reliefs and exemption, we would ask that the wider economic drivers of growth be under consideration as opposed to adding to the reliefs system in Rates.

Additional reliefs within Rating which are added to an already complex system of Reliefs and Exemptions, including for example retail relief is unlikely in itself to generate additional business growth but adds administrative burdens.

9. Should business rates be reformed to make them more closely reflective of wider economic conditions, and if so, how?

As at questions 4 and 5 above, the key point in our view is that regular revaluations must be planned for and completed. Rates is more likely to become out of step with the economy if regular revaluations are not planned for nor completed.

10. If business rates remain a property tax, how do you suggest business rates could take account of individual circumstances of businesses such as their size or ability to pay rates?

The systems of reliefs and exemptions has become more complex as consecutive Governments have added to the reliefs and exemptions available, rarely taking anything away.

The size of a business could already be argued to be accounted for by the rules which provide for what is Rateable under caselaw. While the law is complex, rules are provided for the interpretation of what is, and what is not rateable, and which, for example, would mean that the vast majority of business start-ups at otherwise Domestic premises are not rateable. There are, additionally existing reliefs targeted at small businesses, rural businesses, hardship relief, part occupation, and so on.

With regard to the ability to pay, there are a series of existing remedies available through the reliefs system, and additionally in Council rights in relation to the enforcement and write-off policies.

11. How does the proportion of operating costs accounted for by business rates vary by sector and size of business?

We have no specific evidence in support of answering this question. We do however fully support the points made elsewhere in this submission on behalf of Local Authority clients in support of the continuation of Rates as a local taxation system, and in view of the robust, inherently fair, and underlying efficiency of the taxation system.

12. What is the impact of business rates system on the competitiveness of UK businesses? Are there particular impacts upon SME's?

We have no specific evidence in support of answering this question. We do however fully support the points made elsewhere in this submission on behalf of Local Authority clients in support of the continuation of Rates as a local taxation system, and in view of the robust, inherently fair, and efficiency of the taxation system.

13. How could the government better target SME's given that the size of a company may not be reflected in the rateable value of a property it uses?

We have no specific evidence in support of answering this question. We do however fully support the points made elsewhere in this submission on behalf of Local Authority clients in support of the continuation of Rates as a local taxation system, and in view of the robust, inherently fair, and efficiency of the taxation system. It might be argued, that with Small Business Relief already provided for the needs of SME's within rating are already sufficiently considered.

14. Should investment in plant and machinery energy efficient improvements or other similar property improvements be treated differently by the business rate system? If so what changes could be made?

We are sure that agents on behalf of ratepayers for whom such investment would be helpful will argue in support of Rating relief, however, we must, for local authorities counter that argument. There are already Statutory Instruments provided for and which give relief in prescribed circumstances.

As Councils face increasing financial pressure, reductions in Government Grants, and increasing reliance on Rates Retention revenues, all possible sources of Rates income must continue to be open, including the cashable effect of enhancements to premises. In many cases, businesses making such major investments are already mature enough to support sustained payment of a rates liability, so additional revenues streams due are consequently likely to be collectable.

15. What evidence and analysis should the government take into account when evaluating the impact of and any changes to the range of reliefs and exemptions present in the business rate system?

Rates Avoidance:

There is now plenty of evidence of sometimes well organised, carefully orchestrated “Rates Avoidance” schemes which are used to avoid Rates levies in respect of premises which may not be generating a rental income for the owner. Examples include:

- Organisations presenting as Charities, sometimes registered with the Charity Commission and sometimes not, and which seek to argue that often minimal use of otherwise vacant premises represent Rateable Occupation in the occupation of a charity, as a device to avoid otherwise Empty Rate liability;
- “Bluetooth” wireless network occupations and similar which are designed to avoid application of the Empty Rate;
- Avoidance of the empty rate by transfer of the head lease to a company which is then subject to insolvency provisions.

C. Local Authority Case Studies

Basildon Council

During April 2015, we entered discussions with the Local Government Association, as we became aware of the Virgin Media Appeals with regard to telecommunications hereditaments. As we completed urgent research via the VOA Website, we identified 65 sites with a total RV of more than £75m. Basildon's List show a Virgin Media assessment of £1.94m, which is the 11th largest assessment by RV.

We contacted all current clients affected by the appeals, including Basildon. We advised, as we had the LGA, of the Billing Authority powers to the appeals process including at Regulation 12 of SI 2009/2268. Under regulation 12, Billing Authorities have rights to join certain types of appeal, which must be activated within 2 months of receipt by the VO.

When the Council contacted the Valuation Office to attempt to opt in under Regulation 12, the Council was advised that the provisions could not be activated, because the type of appeal made was not under the grounds of Material Change of Circumstance (MCC).

During the last two weeks of May, and with the 2 month deadline closing, the VO website began to show details of appeals received. We interrogated the website for a number of interested clients, and were able to prove that, in the case of the Basildon Virgin Media appeals, 4 had been received, two of which were indeed made on the grounds of "Material Change of Circumstance".

We were accordingly able, at very short notice, to advise the Council of their rights of party under Regulation 12.

Bracknell Forest Council

Bracknell Forest are a Unitary Council with both an urban and a strong rural character. A key challenge for the Council has been to quantify potential losses on appeals with significant Telecommunications assessments reflected in the Council's Local List.

The Council is one of five pilots for whom we have completed modelling this quarter of how the local Planning Records may be successfully interrogated. Examples of premises located within the Borough's area include:

- Rateable let-out car park with RV £24,000;
- Major extensions to a rateable agricultural research station, current RV £2m but with no change in the List since 2010; and
- Significant additional works at a rateable military academy, including new accommodation blocks but with no change in the List since 2010.

Epping Forest District Council

The Council has been one of our longest clients, appointing the Rates Plus team in the late summer of 2013.

Shortly after we completed initial analysis of the Council's Rates Retention portfolio, the Council received an entirely unexpected decision from the Valuation Office. A significant gas pipeline running through the Council's area, and feeding a Power Station located in the neighbouring London Borough of Enfield was removed from the Council's Rating List and combined with the assessment with Enfield's List.

The size of the adjustment was very significant. The lost RV of £565,000 on an overall Council List of £87m and with the adjustment backdated to 2005 meant losses of £1.7m.

On further examination, the appeal lodged by the ratepayer leading to the deletion of the gas pipeline in Epping's area had been recorded on VO records within the details of Enfield's area, and not communicated as a potential risk by the VO to Epping Forest. No details were sent to the Council even after the initial Valuation Tribunal decision had been issued to the VO recommending a combination of the assessment within Enfield's List.

On complaint to the VO, and which was eventually escalated to the VO at National Board level, whilst the VO accepted that the flow of information had fallen short of expected standards, there was, in the VO view no grounds for financial compensation.

London Borough of Harrow

The London Borough of Harrow was also one of our early clients appointing us from the Autumn of 2013.

Accordingly, Harrow have been one of a small number of lead clients in and around London who have worked with us longest on the identification and pursuit of additional Rates in respect of ATM's and Radio Masts.

In London, with Harrow and Tower Hamlets, we have been making the case for the inclusion to the List of the missing units for over 18 months. The VO contended, at the highest levels and as early as September 2013 that the issue of ATM's and Radio Masts was a known problem which would be resolved "...by Christmas...". However, 18 months later, the numbers of units in the Local List still averages only 18% for ATM's.

By March this year, the Council joined with other clients in and around London for the submission of formal Billing Authority proposals under SI 2009/2268 and to complete individual proposals for the identified ATM units not in the List; for the identified Radio Telephony not in the List; and separately for the submission of Material Change of Circumstance appeals for existing VO List entries for Communication Station and Premises on the basis of 4G implementation from October 2013.

Overall, Harrow Council has submitted 716 proposals for its own List, and across all clients in and around London the total number of Billing Authority proposals submitted by the 31st March is 4,137.

London Borough of Hillingdon

The London Borough of Hillingdon is the fifth largest Billing Authority Rating List in London with overall RV of £799m, and with responsibility for the majority of the Heathrow Airport.

The Borough's Rates risk with the Airport is huge. Over £340m RV is contained within just four assessments at the core of the Airport complex, of which the overall "cumulo" assessment is on its own £233m. The cases study of the treatment of the airport within Rates Retention is the very clearest example of some of the operational disconnections which are currently present as Rates Retention has been bolted onto otherwise Rating systems which have remained unchanged in 20 or more years.

While, under retention, the Borough shoulders responsibility for financial planning for the consequences of change in rating bills of which the main Airport complex represents 42% of the Council's List, there is little independent visibility to the Council of the evidence on the ground.

As a secure facility subject to the usual security restrictions for such premises, the Borough has no rights of inspection under current provisions, so all property inspections must be left to the VO. Agents for the Airport have robustly defended the current assessments, arguing that if the Agent and the VO are content, then the Authority should accept the current values. Requests to visits the Airport made to the Agent have been blocked. Information identifying additional rateable units on the premises using remote research including the identification of 108 ATM units; additional radio telephony equipment; and rateable higher value advertising rights have all been blocked, with the VO most recently determining that No Action is required with regard to all of the identified ATM units at the Airport.

Hillingdon were one of a small number of lead Councils who issued instructions to comply with the deadline for backdating of appeals introduced by the Government last December, and which applied from 31st March 2015. Missing premises identified in the Borough's area, and which are now subject to formal proposals include:

- An identified civilian airport trading from otherwise Ministry of Defence premises; and
- A series of high value, iconic advertising rights at the fringe of Heathrow Airport.

London Borough of Tower Hamlets

Tower Hamlets is one of the five largest Councils by RV in London, and is within the top ten in the whole of England. The Council's Rates List includes responsibility for the Cityside and Canary Wharf financial districts, the most successful financial trading centre in Europe.

Rates Plus provided the Council with a full analysis of outstanding appeals which enabled the Council to put some accurate figures in for the provision for appeals and other fluctuations in the Ratebase. In terms of growth, Rates Plus were instrumental in the projects the Council now have in place to

identify additional income from the Ratebase from missing and incorrectly valued assessments from which the Council has achieved significant additional income now estimated at over £12m.

Roger Jones, Head of Revenues at Tower Hamlets says:

“Overall, the knowledge that Rates Plus brought to the Council has been invaluable in preparing us for Rates Retention and the opportunities and risks this brings with it. The project as a whole has been, and continues to be very worthwhile.”

Tower Hamlets is our longest running Retention assignment, and has just been re-commissioned under a public procurement exercise to achieve additional revenues from this year. Following five weeks intensive research in Canary Wharf, we have just submitted details of more than 70 higher value hereditaments not shown in the List and estimated at RV £1.7m.

Wilks Head and Eve LLP and Simon Horsington and Associates Limited, June 2015

Agenda Item 6

Cabinet Forward Plan

Contact Officer: Khalid Ahmed
Telephone: 01895 250833

REASON FOR ITEM

The Committee is required to consider the Forward Plan and provide Cabinet with any comments it wishes to make before the decision is taken.

OPTIONS OPEN TO THE COMMITTEE

1. Decide to comment on any items coming before Cabinet
2. Decide not to comment on any items coming before Cabinet

INFORMATION

1. The Forward Plan is updated on the 15th of each month. An edited version to include only items relevant to the Committee's remit is attached below. The full version can be found on the front page of the 'Members' Desk' under 'Useful Links'.

SUGGESTED COMMITTEE ACTIVITY

1. Members decide whether to examine any of the reports listed on the Forward Plan at a future meeting.

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Ref Decision Further information

Ward(s)

Council Departments: RS = Residents Services CYPs =Children and Young People's Services ASCS= Adult Social Care Services AD = Administration FD= Finance

Cabinet meeting - 22 October 2015

| Ref | Decision | Further information | Ward(s) | Final decision by Full Council | Cabinet Members(s) Responsible | Officer Contact for further information | Consultation on the decision | NEW ITEM | Private decision? |
|-----|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------|--------------------------------|-----------------------------------------|------------------------------|------------|-------------------|
| 67 | Irrecoverable Corporate Debt | This report to Cabinet will seek approval for the writing off of irrecoverable corporate debt in excess of £50k to bring records up to date. | | | Cllr Jonathan Bianco | FD - Rob Smith | | NEW | Private (1,2,3) |
| 47 | Budget Management Software | Cabinet will be requested to procure a budget management tool for budget holders, streamlining the regularly reporting process. | N/A | | Cllr Jonathan Bianco | FD - Nancy Le Roux | | | Private (3) |
| 52 | Insurance 2015 - 2020 | The Council has a portfolio of insurance covers, including Liabilities, Material Damage and Motor, currently being tendered with the assistance of Corporate Procurement. Cabinet is asked to review the results of the tender and agree to award the insurance contract(s). | N/A | | Cllr Jonathan Bianco | FD - Simone Batchelor | | | Private (3) |
| 53 | Corporate Complaints Procedure | Following a review by the Corporate Services and Partnerships Policy Overview Committee and endorsement of their findings by Cabinet in May 2015, a report will be presented recommending modifications to the 3-stage process to further streamline the way in which the Council handles any complaints, putting residents first. | All | | Cllr Ray Puddifoot MBE | AD - Daniel Kennedy | | | |

| Ref | Decision | Further information | Ward(s) | Final decision by Full Council | Cabinet Member(s) Responsible | Officer Contact for further information | Consultation on the decision | NEW ITEM | Private decision? |
|-----|----------|---------------------|---------|--------------------------------|-------------------------------|-----------------------------------------|------------------------------|----------|-------------------|
|-----|----------|---------------------|---------|--------------------------------|-------------------------------|-----------------------------------------|------------------------------|----------|-------------------|

Council Departments: RS = Residents Services CYPs =Children and Young People's Services ASCS= Adult Social Care Services AD = Administration FD= Finance

Cabinet meeting - 19 November 2015

| | | | | | | | | | |
|----|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|-------------------------|------------------------------|----------------------|--|-------------|
| 64 | Pest Control Contract | Officers have tendered the Pest Control contract with the assistance of Corporate Procurement. Cabinet will be requested to review the results of the tender and consider awarding a new contract. | All | | Cllr Jonathan Bianco | RS - Shabeg Nagra & Jo Smith | Corporate consultees | | Private (3) |
|----|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|-------------------------|------------------------------|----------------------|--|-------------|

Ref Decision Further information

Ward(s)

Council Departments: RS = Residents Services CYPs =Children and Young People's Services ASCS= Adult Social Care Services AD = Administration FD= Finance

Cabinet meeting - 17 December 2015

| Ref | Decision | Further information | Ward(s) | Final decision by Full Council | Cabinet Member(s) Responsible | Officer Contact for further information | Consultation on the decision | NEW ITEM | Private decision? |
|-----|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------|-----------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------|-------------------|
| 61a | The Council's Budget - Medium Term Financial Forecast 2016/17 - 2020/21 BUDGET & POLICY FRAMEWORK | This report will set out the Medium Term Financial Forecast (MTFF), which includes the draft General Fund reserve budget and capital programme for 2016/17 for consultation, along with indicative projections for the following four years. This will also include the HRA rents for consideration. | All | 18 February 2016 or 25 February 2016 (reserve date) | Cllr Ray Puddifoot MBE & Cllr Jonathan Bianco | FD - Paul Whaymand | Public consultation through the Policy Overview Committee process and statutory consultation with businesses & ratepayers | | |
| 62a | Financial Support to Voluntary Organisations | The report to Cabinet will make recommendations on the level of financial support to voluntary organisations for the 2016/17 financial year. | All | | Councillor Douglas Mills | AD - Nigel Cramb | Corporate Services & Partnerships POC | | |

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Agenda Item 7

WORK PROGRAMME 2015/16

Contact Officer: Khalid Ahmed
Telephone: 01895 250833

REASON FOR ITEM

This report is to enable the Committee to review meeting dates and forward plans. This is a standard item at the end of the agenda.

OPTIONS AVAILABLE TO THE COMMITTEE

1. To confirm dates for meetings
2. To make suggestions for future working practices and/or reviews.

INFORMATION

All meetings to start at 7.30pm

| Meetings | Room |
|------------------|------|
| 1 July 2015 | CR 5 |
| 30 July 2015 | CR 3 |
| 13 October 2015 | CR 5 |
| 10 November 2015 | CR 5 |
| 7 January 2016 | CR 5 |
| 2 February 2016 | CR 5 |
| 10 March 2016 | CR 6 |
| 26 April 2016 | CR 5 |

Corporate Services & Partnerships Policy Overview Committee

2015/16 DRAFT Work Programme

| Meeting Date | Item |
|---------------------|--------------------------------------------------------------------------------------------|
| 1 July 2015 | Corporate Services & Partnerships Policy Overview Committee Possible Review Topics 2014/15 |
| | Business Rates - Information item |
| | Work programme for 2015/16 |
| | Cabinet Forward Plan |

| | |
|---------------------|--------------------------------------------------------------------|
| 30 July 2015 | Budget Planning Report for Administration and Finance Directorates |
| | Work Programme |
| | Cabinet Forward Plan |

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|----------------------------------------|-------------------------------------------------------|
| 15 September 2015 CANCELLED | Scoping Report for next Major Review and presentation |
| | Head of Democratic Services - Elections |
| | Cabinet Forward Plan |
| | Work Programme |

| | |
|------------------------|--------------------------------|
| 13 October 2015 | Major Review - Witness Session |
| | Cabinet Forward Plan |
| | Work Programme |

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|-------------------------|-----------------------------------|
| 10 November 2015 | Major Review - Draft Final Report |
| | Cabinet Forward Plan |
| | Possible Second Review Topics |
| | Work Programme |

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| 7 January 2016 | Budget Proposals Report for 2016/17 |
| | Scoping Report for next Major Review and Witness Session |

Corporate Services & Partnerships POC 13 October 2015
PART I – MEMBERS, PUBLIC & PRESS

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|--|----------------------|
| | Cabinet Forward Plan |
| | Work Programme |

| | |
|------------------------|-----------------------------------------------------------------------------------------------------------------|
| 2 February 2016 | Witness Session for Second Review |
| | Single Meeting Review - Single Person Discount for Council Tax - Project by Corporate Fraud Investigations Team |
| | Cabinet Forward Plan |
| | Work Programme |

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|----------------------|-----------------------------------|
| 10 March 2016 | Witness Session for Second Review |
| | Cabinet Forward Plan |
| | Work Programme |

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|----------------------|----------------------|
| 26 April 2016 | Cabinet Forward Plan |
| | Work Programme |

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