
Report To:	Environment & Regeneration Committee	Date:	29 August 2024
Report By:	Director, Environment & Regeneration	Report No:	ENVO/046/24/SJ/NM
Contact Officer:	Neale McIlvanney	Contact No:	01475 715592
Subject:	Non-Domestic Rates Income – Support to Local Businesses		

1.0 PURPOSE AND SUMMARY

- 1.1 For Decision For Information/Noting
- 1.2 In February 2024 the Policy and Resources committee agreed changes to the Non-Domestic Rates Empty Property Relief (NDR EPR) Policy that set out estimated financial implication of amending the policy and views on economic development support to encourage businesses to occupy empty premises.
- 1.3 The Policy and Resources paper set out that any generation of funds over the management costs of implementation and ongoing monitoring would be used to support economic development and re-use of empty industrial and commercial premises.
- 1.4 It is proposed that funds raised from changes to the NDR Empty Property Relief policy are retained to smooth the variable demand and reinvested to support local businesses to occupy commercial properties which have been vacant. The current amount available is £94,000.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Committee approve the introduction of the Empty Property Assistance Grant.

Stuart W Jamieson
Director, Environment & Regeneration

3.0 BACKGROUND AND CONTEXT

- 3.1 At the meeting of the Policy and Resources Committee on 31st January 2023, the Council's NDR EPR Policy was approved with an implementation date of 1st April 2023, reflecting the conditions and criteria of the Scottish Government legislation it replaced. Further, it was remitted to Officers to develop proposals for an amended NDR EPR Policy as part of the development of the Budget 2024/25.
- 3.2 In late 2023 a consultation exercise was carried out to review the NDR Empty Property relief. This review provided an opportunity to make changes that will encourage owners to bring empty premises back into use, therefore supporting the aims of the Economic strategy to strengthen the local economy, support existing businesses and encourage business to locate in Inverclyde.
- 3.3 There was a favourable response to the proposal to equalise NDR EPR for empty industrial premises with the current level of relief for empty non-industrial premises. Empty industrial premises currently receive full Relief (100%) for six months, followed by 10% until the premises are occupied. Empty non-industrial premises receive 50% for three months, followed by 10% thereafter until the premises are occupied.
- 3.4 The Policy and Resources Committee in February 2024 agreed the recommendations to EPR for Listed Buildings and the equalisation of reliefs for Industrial and non-Industrial properties and this would come into force on 1 October 2024.
- 3.5 The Policy and Resources paper set out that any generation of funds over the management costs of implementation and ongoing monitoring would be used to support economic development and re-use of empty industrial and commercial premises.

4.0 PROPOSALS

- 4.1 It is proposed that funds raised from changes to the NDR Empty Property Relief policy are retained to smooth the variable demand and reinvested to support local businesses to occupy commercial properties which have been vacant for a period.
- 4.2 It is proposed that the Regeneration Service introduce an Empty Property Assistance Grant to support businesses taking on empty premises. It is proposed that applicants could apply for a grant of up to £10,000 to support capital work improvements required to bring an empty property back into commercial use.
- 4.3 This grant would complement the suite of grant assistance and expert support available through Business Development/Business Gateway that is on offer from the Council to support economic development.

5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial	X	
Legal/Risk		X
Human Resources		X
Strategic (Partnership Plan/Council Plan)	X	

Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		X
Environmental & Sustainability		X
Data Protection		X

5.2 Finance

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (if Applicable)	Other Comments
Business Development	Empty Property Assistance	1.9.24	£94,000	Revenues & Benefits	Future years' amounts will vary.

5.3 Legal/Risk

None.

5.4 Human Resources

None.

5.5 Strategic

The proposal supports the Partnership Plan and the Economic Development Strategy in support local business.

5.6 Equalities, Fairer Scotland Duty & Children/Young People

(a) Equalities

This report has been considered under the Corporate Equalities Impact Assessment (EqIA) process with the following outcome:

	YES – Assessed as relevant and an EqIA is required.
x	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, assessed as not relevant and no EqIA is required.

(b) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
x	NO – Assessed as not relevant under the Fairer Scotland Duty.

(c) Children and Young People

Has a Children's Rights and Wellbeing Impact Assessment been carried out?

	YES – Assessed as relevant and a CRWIA is required.
x	NO – Assessed as not relevant as this report does not involve a new policy, function or strategy or recommends a substantive change to an existing policy, function or strategy which will have an impact on children's rights.

5.7 Environmental/Sustainability

Summarise any environmental / climate change impacts, positive or negative, which relate to this report.

None.

Has a Strategic Environmental Assessment been carried out?

	YES – assessed as relevant and a Strategic Environmental Assessment is required.
x	NO – This report does not propose or seek approval for a plan, policy, programme, strategy or document which is like to have significant environmental effects, if implemented.

5.8 Data Protection

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
x	NO – Assessed as not relevant as this report does not involve data processing which may result in a high risk to the rights and freedoms of individuals.

6.0 CONSULTATION

- 6.1 Carried out as part of changes to the NDR EPR, approved at Policy and Resources Committee on 6 February 2024.

7.0 BACKGROUND PAPERS

- 7.1 None.