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DATE: 26 November 2008 OUR REF: CF YOUR REF:

**Dear Councillor** 

#### CABINET - TUESDAY, 2ND DECEMBER, 2008

I am now able to enclose, for consideration at next Tuesday, 2nd December, 2008 meeting of the Cabinet, the following reports. Items 10 and 11 are replacement documents and Item 15 was unavailable when the agenda was printed.

#### Item 10 Discretionary Rate Relief Policy (Pages 1 - 10)

To establish a discretionary rate relief policy for Business Rates in respect of charitable and non-profit making organisations, rural businesses and hardship cases.

#### Item 11 Council Tax Discounts, Exemptions and Payment Dates (Pages 11 - 14)

To consider the options and recommendations for Council Tax Discounts and Exemptions, and instalment dates for Council Tax and Business Rates.

#### Item 15 Section 24 Schedules of Consent (Pages 15 - 18)

To note any Section 24 Specific Consent Applications dealt with under delegated powers since the last meeting.

Yours sincerely

Democratic Services Officer Encs

# CHESHIRE EAST COUNCIL

## CABINET

Date of meeting:	2 December 2008
Report of:	Interim Chief Finance Officer
Title:	Discretionary Rate Relief Policy

#### 1.0 Purpose of Report

- 1.1 To establish a discretionary rate relief policy for Business Rates in respect of charitable and non-profit making organisations, rural businesses and hardship cases.
- 1.2 Applications and individual decisions need to be made prior to billing for 2009/10 to ensure that reduced bills can be issued.

#### 2.0 Decision Required

- 2.1 To agree the policy detailed in Appendix A for charitable, non-profit making and rural applications.
- 2.2 To agree the rural settlement list detailed in Appendix B.
- 2.3 That applicants applying for discretionary relief only and with a rateable value below £10,000 be required to apply for Small Business Relief.
- 2.4 To award delegated powers to the Borough Treasurer & Head of Assets to determine applications in accordance with the agreed policy.
- 2.5 That consideration is given to allow applicants who would receive less relief under the new policy to retain their existing award until any future change in circumstances.
- 2.6 That applications that fall outside the agreed policy to be determined by the Borough Treasurer & Head of Assets in conjunction with recommendations from senior revenues officers.
- 2.7 That appeals against either a decision not to award relief or the level of relief awarded be considered by the Borough Treasurer & Head of Assets in consultation with the Portfolio Holder for Resources. If still not resolved, the case should be considered by Cabinet and appropriate amendments made to the policy if required, following the decision.
- 2.8 That all applications for hardship relief are considered on a case by case basis by the Borough Treasurer & Head of Assets in consultation with the Portfolio Holder for Resources and any appeals to be considered by Cabinet.

#### 3.0 Financial Implications for Transition Costs

3.1 Minimal but all existing applicants will have to be advised of the new policy and invited to make fresh applications.

#### 4.0 Financial Implications for 2009/10 and beyond

- 4.1 Actual amounts for 2009/10 are not yet available as the Business Rates multiplier has not been confirmed. However, based on 2008/09 costings, the total amount of discretionary relief awarded, if the categories were harmonised between the three former authorities, would be in the region of £278,000 at a cost of £143,000 to Cheshire East (the remainder is funded by Government). This represents a saving of around £9,000.
- 4.2 If it was decided to allow existing applicants to maintain their current levels of relief, rather than losing out, this would mean an additional £47,000 being awarded at a cost of £25,000. Consequently to offer this protection would only result in extra costs of £16,000.
- 4.3 If all applicants within a particular category were to be awarded the highest level of relief, this would cost the authority an additional £285,000.

#### 5.0 Background and Options

#### 5.1 Rate Reliefs Available

**Small Business Rate Relief** - this is a statutory scheme introduced in 2005 and billing authorities have no discretion to vary the amount awarded. Small Business Relief (SBR) is available for ratepayers occupying single properties with a rateable value up to £10,000. Ratepayers whose rateable value is below £5,000 receive 50% relief, whilst those with a rateable value between £5,000 and £9,999 receive relief on a sliding scale which decreases for 1% for every £100 of rateable value. Ratepayers occupying properties with a rateable value over £15,000 or those not eligible for SBR pay a supplement to fund the scheme. Ratepayers in single properties with a rateable value between £10,000 can apply not to pay for this supplement. All relief granted is funded in full by the Government.

**Discretionary Rate Relief -** there are 3 types of discretionary rate relief that authorities can award:

- Relief for Charitable and Non-profit making organisations
- Rural Settlement Relief
- Hardship Relief

**Charitable and Non-profit making organisations -** registered charities (including those exempt from registration) and registered Community Amateur Sports Clubs (CASC's) receive 80% mandatory relief, funded in full by Government. Authorities can award a 'top up' of anything up to 20% of which only 25% is funded by Government with the remaining 75% funded locally.

Non-profit making organisations including sports clubs can apply for up to 100% discretionary relief. 75% of this relief is funded by Government with 25% funded locally.

**Rural Settlement Relief -** authorities have to draw up a rural settlement list based on rural communities of 3000 population or less in a designated rural area (outlined by statute). Certain properties in those areas can apply for relief:

Sole General Store or Post Office with a rateable value (RV) of £7,000 or lower	50% mandatory	up to 50% disc
Sole Public House or Petrol Filling Station with a RV of £10,500 or lower	50% mandatory	up to 50% disc
Any food shop (other than catering or confectionary) with a RV of £7,000 or lower	50% mandatory	up to 50% disc
Any other business with a RV of £14,000 or lower	-	up to 100% dis

To qualify for discretionary relief, the authority must be satisfied that the property is used for purposes which are of benefit to the local community <u>and</u> it would be reasonable to award relief, having regard to the interests of people liable to pay its Council Tax. 75% of any discretionary relief is funded by the Government with 25% funded locally.

**Hardship Relief** - Section 49 of the Local Government Finance Act 1988 gives a billing authority power to reduce or remit the amount of Business Rates a person is liable to pay. They must be satisfied that:

- the ratepayer would sustain hardship if the authority did not grant relief and
- it is reasonable to grant relief, having regard to the interests of people liable to pay its Council Tax

75% of relief is funded by Government with 25% funded locally.

#### 5.2 Current Situation

Across the three existing authorities, there are 459 Charitable Relief cases, 97 Non-profit making cases and 34 Rural Settlement Relief cases. £3.8m is currently being awarded, of which £289,000 is discretionary, costing the authorities £152,000.

The three existing authorities deal with applications in different ways. At Crewe and Nantwich, applications are decided by Senior Officers in accordance with a policy resolved by members. At Congleton, decisions are usually made by the Portfolio Holder (Resources) although the Chief Financial Officer can make some decisions. All cases at Macclesfield are considered by a Members Revenues Panel. Hardship applications are considered on a case by case basis in all authorities – at Congleton and Macclesfield these are decided by Members, at Crewe and Nantwich delegated powers have been given for decisions to be made by the Executive Director (Finance) in consultation with the Portfolio Holder (Finance).

#### 5.3 Details

When drawing up a proposed policy for Cheshire East, categories have been identified for common areas of applications and possible levels of discretionary relief have been suggested – see appendix A. As far as possible, this has been

done by comparing existing awards given by the 3 authorities. Rateable Value (RV) limits have been used in some categories to differentiate between smaller and larger organisations. For properties such as museums, the charging of admission has been used to ensure the smaller trusts are not treated in the same way as larger organisations. Sports Clubs have all been categorised by RV and their operation (or not) of a licensed bar. In all categories, local is defined as any charity or organisation whose area of operation is limited to Cheshire and/or where accounts are prepared just for the local branch. The wider definition for the whole of Cheshire should take into account some charities that operate on the fringes of the Cheshire East area but are of benefit to Cheshire East residents e.g. hospices.

Discretionary only cases have all been categorised by RV using £10,000 as the divider, the same as the legislative qualification for Small Business Relief (SBR). Applicants with RV's below £10,000 will be required to apply for SBR before the full entitlement is given (see category summary for details) which will result in savings for Cheshire East. SBR is applied first to cases and funded in full by Government (relief varies from 50% down to 0.1%, depending on RV) and hence any awards of discretionary relief will be lower (e.g. if someone receives 50% SBR, their award of 100% discretionary relief will only be on the remaining 50%).

In addition, cases have been identified where applicants will lose relief and consequently it has been assumed that protection for these will be required and this is reflected in the costings shown on Appendix A. This protection will continue until there is a change in circumstances for the applicant.

#### 5.4 Costs

Spreadsheets are available showing all cases and the indicative costs of the proposed policy compared to current awards. Costings are based on RV x 2008/09 multiplier for ease and speed of calculation, and take no account of transitional relief or current awards of SBR. There is a summary sheet (Appendix A) which includes cases where full protection is offered for any applicants who are potentially worse off, which adds around £25,000 to the total cost for the authority.

Costings have also been drawn up to show the additional amounts that would become payable if the largest percentage of the 3 authorities in each category was used e.g. the new policy recommends 25% be given to large sports clubs with a bar (category 23) but one authority currently awards 75% to those. If the higher percentage were awarded in all categories there would be an extra cost of £285,000 to Cheshire East.

#### 6.0 Overview of Day One, Year One and Term One Issues

A policy needs to be established prior to the 2009/10 financial year to ensure that existing applicants can be informed of the new policy and invited to make fresh applications to the Cheshire East Council. They have all been informed that their existing awards will cease at 31 March 2009 (as required by legislation) and understandably, many of them are concerned about what they may have to pay in the new financial year. An early decision will also allow time for applications to be sought, processed and correct bills issued during March 2009.

#### 7.0 Reasons for Recommendation

To be able to maintain assistance to charitable, non-profit making organisations and rural businesses, by establishing a Discretionary Rate Relief policy.

#### For further information:-

Portfolio Holder: Councillor F Keegan Officer: Barry Cooper Tel No: 01270 537173 Email: barry.cooper@crewe-nantwich.gov.uk

#### **Background Documents:-**

None

Categ	gories for Charitable Rate Relief - Appendix A	Mand %	Disc %	Nur	mber	Mandatory amount	Curr disc amount	New disc amount	
1	Village Halls, Community Centres, Meeting Rooms	80%	20%		57	105,106.85	23,867.38	26,276.71	
2	Scout, Guide and Youth Organisations	80%	20%		68	82,995.53	20,151.17	20,748.88	
3	Voluntary Schools - Aided & Special Agreement	80%	-		29	350,676.48	0.00	0.00	
4	Schools/Colleges with charitable status (inc. Foundation schools)	80%	-		30	1,607,405.18	1,322.48	1,322.48	inc. 2 protected
5	Nursery Schools	80%	20%		18	24,181.08	4,287.36	6,045.27	
6	Charity Shops - local charity (within Cheshire and with own accounts)	80%	20%		17	39,972.24	8,838.06	9,993.06	
7	Charity Shops - national charity	80%	-		60	308,505.12		485.10	inc. 1 protected
8	Drop in/ Advice Centres (any charity - open access for members of the public)	80%	20%		13	49,267.68	11,866.47	12,316.92	
9	Local charity admin centre (within Cheshire and with own accounts)	80%	20%		25	67,073.16	15,172.08	16,768.29	
10	National Charity admin. Offices	80%	-		16	47,731.99	3,709.63	3,709.63	inc. 12 protected
11	Sports & Social Clubs with charitable status - with bar and with £10,000 RV or over	80%	-						
12	Sports & Social Clubs with charitable status - with bar and under £10,000 RV	80%	5%		1	203.28	0.00	12.71	
13	Sports Clubs with charitable status - no bar and over £10,000 RV	80%	-		2	30,307.20	7,576.80	7,576.80	inc. 2 protected
14	Sports Clubs with charitable status - no bar and under £10,000 RV	80%	20%		5	4,869.48	1,217.37	1,217.37	
15	CASC - with bar and £10,000 RV or over	80%	-		4	22,471.68	0.00	0.00	
16	CASC - with bar and under £10,000 RV	80%	5%		13	21,728.78	0.00	1,358.05	
17	CASC - no bar	80%	20%		5	6,033.72	1,115.73	1,508.43	
18	Museum/Historical House/Heritage Centre (free admission)	80%	20%		2	7,946.40	1,986.60	1,986.60	
19	Museum/Historical House/Heritage Centre (admission charged)	80%	10%		15	228,050.59	19,059.35	19,059.34	inc. 12 protected
20	Other registered charities - local only (within Cheshire & with own accounts)	80%	20%		41	142,065.00	32,409.30	35,516.25	
21	Other registered charities - national	80%	-		13	71,785.56	4,675.44	4,675.44	inc. 4 protected
22	Registered Friendly Societies - Social Housing	80%	-		25	351,469.27	1,947.33	1,947.33	inc. 4 protected
Totals					459	3,569,846.28	159,687.64	172,524.66	
	ed by Government					3,569,846.28		43,131.16	
Fund	ed by Authority (75%)					0.00	119,765.73	129,393.49	
Non-	profit making Organisations - Discretionary Only								
23	Sports/Social Clubs - with bar and RV £10,000 RV or over		25%		10	0.00	32,688.81	36,511.86	inc. 4 protected
24	Sports/Social Clubs - with bar and under £10,000 RV		50%	with sbr	29	0.00		26,323.03	inc. 19 protected
- ·			25%	if no sbr app		0.00	_0,000.01	20,020.00	(but may get SBR)
25	Sports/Social Clubs - no bar and RV £10,000 or over		25%	n ne est app	1	0.00	1,189.65	2,974.13	(but mu) get ebt ()
26	Sports/Social Clubs - no bar and under £10,000 RV		100%	with sbr	28	0.00		17,472.85	inc. 1 protected
			25%	if no sbr app		0100	,	,	(but may get SBR)
27	Other non-registered charities - RV £10,000 or over		25%	n ne est app	1	0.00	970.20	2,425.50	(but muy got obit)
28	Other non-registered charities - RV under £10,000		100%	with sbr	28	0.00	37,426.62	40,845.42	
	······································		25%	if no sbr app			-,	- ,	
Totals	5		/-		97	0.00	113,256.76	126,552.79	
	ed by Government					0.00		94,914.59	
	ed by Authority (25%)					0.00		31,638.20	
	rate Relief				• -				
29	Sole Post Office or General Store	50%	50%		19	15,360.35	9,857.93	15,360.35	
30	Sole Public House	50%	25%		3	3,187.80	0.00	1,593.90	
31	Sole Petrol Filling Station - on an A road	50%	-		3	4,966.50	0.00	0.00	
32	Sole Petrol Filling Station - not on an A road	50%	25%		1	1,293.60		646.80	
33	Food Shop	50%			2	2,148.30		2,148.30	
	Discretionary Only		30%		6	0.00		6,022.17	
Total					34	•	•	25,771.52	
	ed by Government					26,956.55	•	19,328.64	
Fund	ed by Authority (25%)					0.00	3,902.17	6,442.88	
Overa	all Totals				590	3,596,802.83	288,553.07	324,848.96	
Fund	ed by Government					3,596,802.83	136,570.98	157,374.39	
Fund	ed by Authority (25% or 75%)					0.00	151,982.09	167,474.57	

#### **RURAL SETTLEMENT LIST FOR CHESHIRE EAST COUNCIL**

#### **Crewe and Nantwich Area**

Acton Alpraham Aston-juxta-Mondrum Audlem Austerson Baddiley Baddington Barthomley Basford **Batherton** Bickerton Blakenhall Bridgemere Brindley Broomhall **Buerton** Bulkeley Bunbury Burland Calveley Checkley-cum-Wrinehill Cholmondeley

#### **Macclesfield Area**

Adlington Agden Ashley Aston-by-Budworth Bosley Chelford Chorley Eaton Gawsworth Great Warford Henbury High Legh Kettleshulme Little Bollington

#### **Congleton Area**

Cholmondeston Chorlton-cum-Wrinehill Chorley Church Minshull Coole Pilate Crewe Green Dodcott-cum-Wilkesley Doddington Edleston Egerton Faddiley Hankelow Hatherton Haughton Henhull Hough Hunsterson Hurleston Lea Leighton Marbury-cum-Quoisley Minshull Vernon

Little Warford Lower Peover Lyme Handley Macclesfield Forest and Wildboarclough Marton Mere Millington Mobberley Mottram St Andrew Nether Alderley North Rode Ollerton and Marthall Over Alderley Newhall Norbury Peckforton Poole Ravensmoor Ridley Sound Spurstow Stapeley Stoke Walgherton Wardle Warmingham Weston Wettenhall Winterley Wirswall Woolstanwood Worleston Wrenbury-cum-Frith Wybunbury

Peover Superior Pickmere Plumley with Toft and Bexton Pott Shrigley Rainow Rostherne Siddington Snelson Sutton (excluding Ward 4G01) Sutton Langley (Ward 4G01) Tabley Tatton Wincle

Rural Area (Parish)	<u>Settlements</u>	Rural Area (Parish)	Settlements
Arclid	Arclid	Moreton cum Alcumlow	Moreton cum Alcumlow
Betchton	Hassall Green	Moston	Moston
	Betchton (Rest)	Newbold Astbury	Astbury (inc. Astbury Marsh)
Bradwall	Bradwall	Odd Rode	Rode Heath
Brereton	Brereton Green		Scholar Green
	Brereton (Rest)		Mount Pleasant
Church Lawton	Church Lawton North		Mow Cop
	Church Lawton South		Odd Rode (Rest)
	Church Lawton (Rest)	Smallwood	Smallwood
Cranage	Cranage	Somerford	Somerford
Goostrey	Goostrey Village	Somerford Booths	Somerford Booths
-	Goostrey (Rest)	Swettenham	Swettenham
Hassall	Hassall	Twemlow	Twemlow
Hulme Walfield	Hulme Walfield		

# **CHESHIRE EAST SHADOW COUNCIL**

Date:	2 December 2008
Report of:	Revenues and Benefits Workstream
Title	Council Tax Discounts, Exemptions and Payment Dates

#### **1.0** Purpose of Report

- 1.1 To consider options and recommendations for the following issues:
  - Council Tax Discounts and Exemptions
  - Instalment dates Council Tax and Business Rates

#### 2.0 Decisions Required

- 2.1 To agree discounts of 25% for both second homes and long-term empty properties.
- 2.2 To agree a policy whereby applications for local discounts are determined by the Borough Treasurer & Head of Assets in consultation with the Portfolio Holder for Resources.
- 2.3 To approve the proposed monthly payment dates for Council Tax as follows:

Cash/cheque payers	1 <sup>st</sup>
Direct debit payers	1 <sup>st</sup> , 5 <sup>th</sup> , 10 <sup>th</sup> , 15 <sup>th</sup> , 22 <sup>nd</sup> and 27 <sup>th</sup>
Half yearly payers	1 <sup>st</sup> April and 1 <sup>st</sup> September
Yearly payers	1 <sup>st</sup> April

2.4 To approve the proposed monthly payment dates for Business Rates as follows:

Cash/cheque payers	1 <sup>st</sup>
Direct debit payers	1 <sup>st</sup> , 15 <sup>th</sup> and 27 <sup>th</sup>
Half yearly payers	1 <sup>st</sup> April and 1 <sup>st</sup> September
Yearly payers	1 <sup>st</sup> April

#### 3.0 Implications for Transitional Costs

3.1 None

#### 4.0 Background and Options

4.1 **Second Home Discounts** - Currently all three authorities are in a position where discount has been reduced from 50% to 25% for

second homes. This originated from an arrangement with Cheshire County Council to increase income for the provision of Police Community Support Officers. A further reduction is possible up to a maximum of 10%, but a reduction below 25% at other billing authorities has resulted in the integrity of the tax base being compromised. This is because customers advise that properties are occupied on a single person basis instead of as a second home which results in a 25% discount being awarded. Consequently, it is recommended that a discount of 25% continues.

4.2 **Long-term Empty Property** - Congleton currently charge full tax following the statutory 6 months exemption period on empty property in an effort to align with their housing strategy and reduce the number of empty properties. Macclesfield and Crewe both charge 50%.

Congleton's long-term empty figures have decreased during the last year whilst Crewe and Macclesfield show increases. Whilst Congleton's policy does appear to be having some effect on the numbers of empty properties being brought back into use, the full impact of the current economic situation may not yet have been felt in terms of properties which may previously have been sold or let quickly but may in future remain empty. A balance should be sought between encouraging the reoccupation of neglected property and imposing what could be perceived as a punitive additional burden on properties that remain empty because of the current housing market. The imposition of a full charge may also encourage taxpayers to advise that properties are occupied on a single person basis as noted in second homes above. Consequently, it is recommended that a discount of 25% is adopted by Cheshire East which results in an alignment between Single Person Discount, Second Homes and Long-term Empties.

4.3 Local Discounts – Section 13A of the Local Government Finance Act 1992 allows Billing Authorities the discretion to allow local discounts, an example of which would be where properties are flooded. Neither Congleton, Crewe nor Macclesfield has allowed a discount under S13A. Consequently, it is proposed that in line with the recommendation for hardship relief, any applications are determined by the Borough Treasurer & Head of Assets in consultation with the Portfolio Holder for Resources and any appeals are considered by the Cabinet.

#### 4.4 Payment Dates – Council Tax

**Cash and cheque payers** – The standard instalment date for cash/cheque payers is 1<sup>st</sup> of the month for all three authorities. The proposal is for this to continue.

**Direct Debit** – The current direct debit dates are:

Macclesfield  $-1^{st}$ , 5<sup>th</sup>, 12<sup>th</sup>, 20<sup>th</sup> and 27<sup>th</sup> Crewe  $-1^{st}$ , 8<sup>th</sup>, 15<sup>th</sup> and 22<sup>nd</sup> Congleton  $-1^{st}$ , 10<sup>th</sup> and 21<sup>st</sup>

In order to minimise disruption to customers and as Direct Debit will be the preferred payment option for the council because of the low cost of collection, the following dates are proposed for Cheshire East:

 $1^{st}$ ,  $5^{th}$ ,  $10^{th}$ ,  $15^{th}$ ,  $22^{nd}$  and  $27^{th}$ 

**Half yearly** – Current half yearly dates are:

Macclesfield – 1<sup>st</sup> June and 1<sup>st</sup> October Crewe – 1<sup>st</sup> May and 1<sup>st</sup> September Congleton – 1<sup>st</sup> April and 1<sup>st</sup> September

For cash flow purposes it is proposed that dates are aligned with those at Congleton.

**Yearly** – Only Macclesfield offer yearly payment due on  $1^{st}$  June. The proposal is to move this date forward to  $1^{st}$  April.

**Other instalment arrangements** – Any other instalment schemes are arranged on an ad hoc basis depending on individual circumstances e.g. weekly, 12 monthly. It is proposed that this flexibility is retained.

#### 4.5 Payment Dates – Business Rates

**Cash and cheque payers** – The standard payment date at Crewe and Congleton is 1<sup>st</sup> whereas Macclesfield use the 15<sup>th</sup>. Again the proposal is for the Cheshire East payment date to be 1<sup>st</sup> of the month.

**Direct Debit** – Crewe and Congleton offer the choice of 1<sup>st</sup> and 15<sup>th</sup> of the month. Macclesfield offer only 27<sup>th</sup>. In order to cause minimum disruption to current direct debit payers and to further encourage direct debit as the preferred method of payment the proposed Cheshire East dates are 1<sup>st</sup>, 15<sup>th</sup> and 27<sup>th</sup>

**Half yearly and yearly** – Payment dates should replicate the dates proposed for council tax above

#### 5.0 Recommendations

5.1 That the above options and proposals be noted and approved.

#### For further information:-

Officer:Paul ManningTel No:01625 504809Email:p.manning@macclesfield.gov.uk

# CHESHIRE EAST COUNCIL

## CABINET

Date of meeting:	2 December2008
Report of:	Interim Monitoring Officer and Interim Chief Finance Officer
Title:	Section 24 Applications for Consent

#### 1.0 Purpose of Report

1.1 To inform the Cabinet of any S24 Specific Consents issued under delegated powers since the last Cabinet meeting.

#### 2.0 Decision Required

2.1 To note the report.

#### 3.0 Financial Implications for Transition Costs

3.1 None for transitional costs in 2008-09.

#### 4.0 Financial Implications 2009/10 and beyond

4.1 The financial implications for the decisions included in this report will form part of the overall financial position of the existing Cheshire East Authorities as at 31 March 2009. This financial position will be inherited from 1 April 2009.

#### 5.0 Legal Implications

5.1 See 6.1 below.

#### 6.0 Risk Assessment

6.1 There is a risk of certain transactions by existing authorities being void if the necessary consents are not obtained for these from the Shadow authorities; however, the general and specific consent procedure and guidance have been put in place to mitigate this risk and ensure that appropriate consents are sought and given where needed.

#### 7.0 Background and Options

7.1 On 21 May 2008 Cabinet agreed a General Consent for existing East Cheshire authorities to enter into land transactions and contracts to values which were set out in the report. It also delegated power to the Interim Monitoring Officer and Interim Chief Finance Officer for Cheshire East to give Specific Consents in relation to applications to proceed with transactions in excess of these amounts, with a discretion reserved to those officers to refer the matters back to members where they see fit. It was specified that because both of the Interim officers are Macclesfield Borough Council employees, where the authority seeking Specific Consent was Macclesfield, the delegated officers would be the Monitoring Officer of

Cheshire County Council, and the Chief Financial Officer (S151 Officer) of Congleton Borough Council.

7.2 Section 24 Consents dealt with under delegated powers since the last Cabinet meeting are summarised in the attached table.

#### 8.0 Overview of Day One, Year One and Term One Issues

- 8.1 Not applicable.
- 9.0 Reasons for Recommendation
- 9.1 To inform Members of delegated authority exercised since the last Cabinet meeting.

#### For further information:

Portfolio Holder: Councillor Peter Mason Officer: Julie Openshaw / Lisa Quinn Tel No: 01625 504250 / 01625 504801 Email: j.openshaw@macclesfield.gov.uk / l.quinn@macclesfield.gov.uk

#### Background Documents:

Documents are available for inspection at: Town Hall Macclesfield SK10 1DX

# S24 Consents issued under delegated powers since the last Cabinet meeting 4 November 2008

Date	Matter	Council seeking Consent	Portfolio Holder consulted	Officer executing delegated power
26.11.08	Following the amalgamation of Vernon Infant and Junior Schools to form a 1.5 form entry (315 place) Primary School, and on the basis that on completion of the scheme the Infant building and part of the playing field will be declared surplus to Children's Service requirements and any revenue obtained from this will be used to offset the cost of the scheme, the securing of finance for the Schools to be brought together onto one site by extension and adaptations to the existing Junior School site, the value of the transition being £3,678,000.	Cheshire County Council	Councillors Findlow, Mason and Keegan	Julie Openshaw/ Lisa Quinn