

National Non-Domestic Rates

I made the Chairman and Vice-Chairman aware on 22nd November that I had learned at the Regional Training Seminar organised by the Society of Local Council Clerks which I had attended earlier in the day that:

- Local council cemeteries should be paying business rates and
- It was common for local councils to fail to register cemeteries for business rates when they established them on former agricultural land.

So far as I am aware, the Council has never paid business rates and the burial ground is not registered with the Valuation Office Agency.

I have since contacted the Valuation Office Agency about the burial ground and am waiting to hear from them.

A clerk at the SLCC event said that when his council registered a cemetery late, it was asked to pay two years' arrears of business rates.

As I have no idea at the moment what the valuation of the Council's burial ground is likely to be, it is not yet possible for me to advise the Council as to the level of this additional, annual cost nor of the potential financial risk from arrears.

I hope more information may be available to the Council by the time it has to agree its 2018-19 Budget and set its 2018-19 precept.

Geoffrey Ferres
Parish Clerk and Responsible Financial Officer
Sunday 26th November 2017