

**WEST OXFORDSHIRE DISTRICT COUNCIL**  
**MEETING WITH THE CABINET MEMBER WITH RESPONSIBILITY FOR**  
**RESOURCES**  
**WEDNESDAY 13 DECEMBER 2017**  
**2017/18 BUSINESS RATES REVALUATION DISCRETIONARY RATE RELIEF**  
**SCHEME**  
**REPORT OF THE GROUP MANAGER GO SHARED SERVICES**  
**(Contact: Jenny Poole, Tel: (01285) 623313)**

(The Cabinet Member with Responsibility for Resources is authorised to determine this relief).

**1. PURPOSE**

To consider the award of discretionary rate reliefs in line with the scheme announced by the government in the March 2017 budget.

**2. RECOMMENDATION**

That the discretionary reliefs recommended in the appendix to the report be approved.

**3. BACKGROUND**

- 3.1. On the 4 August 2017 The Member with Responsibility for Resources approved a report which set out changes announced in the budget of 8<sup>th</sup> March to support businesses through the difficulty arising from major increases in rateable values as part of the 2017 revaluation.
- 3.2. Applications for discretionary relief (outside the spring budget reliefs) have been received from 5 businesses/charities.

**4. FINANCIAL IMPLICATIONS**

- 4.1. The spring budget reliefs should be fully funded by central government so unless relief awards exceed the limits imposed by government of £559,000 there will be no impact on the level of business rates income and therefore the impact on the Council Taxpayer should be neutral.
- 4.2. The total awards set out at Appendix I amount to £9,956.86.
- 4.3. Relief totalling £61,380.82 has already been awarded to 66 Public Houses.
- 4.4. Relief totalling £161,445.99 has been awarded to 124 businesses under the Discretionary Relief scheme.
- 4.5. Relief totalling £56,467.48 has been awarded to 50 businesses under the Supporting Small Business Rate Relief Scheme.
- 4.6. For those reliefs outside the Spring budget schemes 40% of the cost of the relief awarded is borne by the district council. The cost of the recommendations contained in Appendix II is £1,772.00.

## **5. RISKS**

- 5.1. The key risks associated with this Spring budget scheme relate to ensuring that all eligible businesses apply for the relief. Officers undertook a modelling exercise to identify these businesses and wrote to all individually with a simple application form. To date take up has not been as large as was hoped and officers are currently phoning businesses to explain the amount of relief they could get and sending forms directly by e-mail.
- 5.2. The approval, or otherwise, of any of the individual applications does not carry any significant risk to the Council or its residents although there is a risk that if we fail to approve due only to budget considerations when others have been granted relief in similar circumstances the decision could be challenged.

## **6. REASONS**

- 6.1. To support the local economy.
- 6.2. Section 47 of the Local Government Finance Act (1988) permits the billing authority to grant discretionary rate relief to charities and other organisations of prescribed types.

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