

**WEST OXFORDSHIRE DISTRICT COUNCIL**  
**MEETING WITH CABINET MEMBER WITH RESPONSIBILITY FOR FINANCE**  
**WEDNESDAY 13 FEBRUARY 2019**  
**2018/19 BUSINESS RATES REVALUATION DISCRETIONARY RATE RELIEF**  
**SCHEME**

**REPORT OF JOINT SUPPORT LEAD BUSINESS RATES**

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

**1. PURPOSE**

To approve the awarding of additional levels of relief to rate payers who have seen large increases in their rates following the 2017 revaluation.

**2. RECOMMENDATIONS**

- (a) That the distribution of remaining 2018/19 funds to ratepayers be approved as outlined in the report.
- (b) That Officers be authorised to make awards of any additional sums which result from changes after the meeting.

**3. BACKGROUND**

- 3.1. On the 2018 The Member with Responsibility for Resources approved a report which set out changes announced in the budget of 8<sup>th</sup> March 2017 to support businesses through the difficulty arising from major increases in rateable values as part of the 2017 revaluation. This scheme was for the 2018/19 financial year.
- 3.2. The funding provided by central government for 2018/19 is £272,000.
- 3.3. To date awards totalling £232,924.74 have been made. The amount awarded is less than detailed in the original report due to reductions in rateable value and changes in ratepayers.
- 3.4. Awarding an additional 0.67% of their existing award to each ratepayer currently receiving the relief will benefit 273 ratepayers by £38,526.

**4. FINANCIAL IMPLICATIONS**

- 4.1. The spring budget reliefs are fully funded by central government so unless relief awards exceed the limits imposed by government of £272,000 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. If the Council does not award the full £272,000 within the financial year the difference between the amount awarded and £272,000 will have to be re-paid to central government.

**5. RISKS**

4.1. 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.

5.2. 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.

Kath Leonard

Joint Support Lead

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