

WEST OXFORDSHIRE DISTRICT COUNCIL

Record of Decisions taken by the  
**Cabinet Member for Finance**  
Held in G22 at 3.00 pm on **Monday, 7 June 2021**

PRESENT

Councillors: Councillors; Suzi Coul, Julian Cooper

Officers: Mandy Fathers (Business Manager - Operations Support and Enabling), Adrienne Frazer (Strategic Support Officer)

**1 Notice of Decisions**

The record of decisions taken at the meeting held on 14 April 2021, copies of which had been circulated, were noted.

**2 Discretionary Council Tax Discount**

The report of the Business Manager for Operational Support and Enabling to determine an application for Discretionary Council Tax discount was considered.

The Council was approached by the executor of a deceased resident to request a discretionary discount be applied to their Council Tax account because the preparation of the property for sale by the executor (who lives in North Yorkshire) was delayed due to covid-19 lockdown restrictions.

The financial burden of awarding a Section 13A discount falls to the billing authority (this Council) rather than from the Collection Fund. The Council has no budget for granting such relief and so any expenditure would be met from general fund balances. If relief was granted for the period in question this would have amounted to £411.91.

Having considered the report, and acknowledging that the coronavirus pandemic created a difficult time for everyone last year, Councillor Coul rejected the recommendation.

**DECISION:** No discretionary discount be applied.

**REASONS:** The award of a discretionary discount would result in setting a precedent that the Local Authority may be liable for circumstances that are beyond their control. The Cabinet Member for Finance did not agree that there would be no benefit to the executor as he will benefit from the sale of the property and that there was time available over the preceding years to carry out the work to make the property ready for sale.

**OPTIONS:** An alternative option would be to agree the application for a Discretionary Council Tax discount.

**3 Discretionary Rate Relief - Business Rates. Expanded Retail Discount and Nursery Discount**

The Cabinet Member received the report of the Business Manager for Operational Support and Enabling which set out amendments to the Council's Discretionary Rate Relief Policy to reflect government proposals in supporting businesses as a result of the Coronavirus pandemic and provides details on two ongoing temporary measures;

- Expanded Retail Discount Relief

## Delegated Decisions

07/June2021

- Nursery Discount Relief

It was noted that the following amendments to the text of the report were requested:

2.10 The current road map is that non-essential retail businesses and outdoor hospitality were prevented from reopening until 12 April 2021. Indoor hospitality was prevented from reopening until the 17 May 2021.

**DECISION:** The following recommendations were noted and endorsed:

- a) Expanded Retail Relief as detailed in paragraph 2.1
- b) Expanded Retail Relief as detailed in paragraph 2.2

**REASONS:**

The Cabinet Member for Finance considered that it is important that central government proposals to support businesses as a result of the Coronavirus pandemic be implemented.

### 4 **Discretionary Business Rate Relief - New Applications and Renewals**

The Cabinet Member received the report of the Revenues Manager which asked for consideration of applications for Discretionary Rate Relief (DRR).

Annex A to the report contained details of the applications for DRR along with the cost to the Council in each case.

**DECISION:** That the recommendations set out in Annex A to the report be approved.

**REASONS:** To consider both new Discretionary Rate Relief applications and renewals and enable the Council to continue to support the local community.

**OPTIONS:** The Cabinet Member for Finance could decide to award different levels of Rate Relief to that recommended.

The Meeting closed at 3.04 pm

CHAIRMAN