



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	DECISION MAKING MEETING
Subject	DISCRETIONARY RATE RELIEF
Wards affected	Woodstock & Bladon, Chipping Norton, Chadlington and Churchill, Witney West, North Leigh, Standlake, Aston & Stanton Harcourt, Witney, Ascott & Shipton, Carterton North East, Charlbury & Finstock
Accountable member	Councillor Alaric Smith – Executive Member for Finance Email: alaric.smith@westoxon.gov.uk
Accountable officer	Jon Dearing – Assistant Director for Resident Services Email: democratic.services@westoxon.gov.uk
Report Author	Julie Beaumont – Revenues Officer Email: democratic.services@westoxon.gov.uk
Summary	To consider the Discretionary Rate Relief Applications for 2024/2025
Annexes	Annex A – Details of individual Discretionary Rate Relief Applications
Recommendations	The Decision Maker resolves to: 1) Approve the discretionary rate relief as detailed within Annex A
Corporate priorities	Putting Residents First Working Together for West Oxfordshire
Key Decision	No
Exempt	Annex A due to financial information
Consultees/ Consultation	Executive Member for Finance, Chief Executive, Director of Governance, Chief Finance Officer, Interim Head of Legal Services, Interim Executive Director, Interim Managing Director (Publica)

1. BACKGROUND

- 1.1 To consider renewal applications for Discretionary Rate Relief from Ratepayers for the 2024/2025 financial year. Section 47 of the Local Government Finance Act 1988 permits billing authorities to grant discretionary rate relief to charities and other organisation of prescribed types.

2. MAIN POINTS

- 2.1. Annex A contains details of the applications in respect of Discretionary Rate Relief.
- 2.2. Recommendations have been made taking account of the financial situation of the applicant and the Council's Aims.

3. FINANCIAL INPLICATIONS

- 3.1. Should Discretionary Rate Relief be awarded in line with the report's recommendations, it will result in a reduction of Non-Domestic Rates income of £9724.14 and a total loss for financial year 2024/25 of £135,098.06. Non-Domestic rating income collected by West Oxfordshire District Council is shared between the District, County and Central Government. The Government's share is 50% and the County share is 10% leaving 40% with West Oxfordshire District Council. The value of the relief recommended for award in this report therefore represents a cost to the Council of £3889.66.
- 3.2. Based on the NNDR1 return submitted to Central Government in January 2024, collectable Non-Domestic Rating income is estimated to be £43.7 million for 2024/25, of which £17.5 million (40%) is the Council's share.

4. LEGAL IMPLICATIONS

- 4.1. Section 47 of the Local Government Act 1988 permits the billing authority to grant Discretionary Rate Relief to charities and other organisations of prescribed types. These include registered community amateur sports clubs (CASCS) already in receipt of mandatory relief of 80% and non-profit making organisations.

5. RISK ASSESSMENT

- 5.1 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 the Council fail to approve due to budget considerations, when others have been granted relief in similar circumstances the decision could be challenged.

6. EQUALITIES IMPACT

- 6.1. There are none associated with this report.

7. CLIMATE CHANGE IMPLICATIONS

- 7.1. Not directly applicable to this decision.

8. ALTERNATIVE OPTIONS

- 8.1. The Executive Member for Finance may decide to award a different level of discretionary rate relief to that recommended.

9. BACKGROUND PAPERS

- 9.1. None.