



WEST OXFORDSHIRE  
DISTRICT COUNCIL

## WEST OXFORDSHIRE DISTRICT COUNCIL

Name and Date of Committee	<b>EXECUTIVE MEMBER FOR FINANCE – 30 APRIL 2025</b>
Subject	<b>COUNCIL TAX – FLOODED PROPERTIES</b>
Wards Affected	Woodstock and Bladon
Accountable Member	Councillor Alaric Smith –Executive Member for Finance Email: <a href="mailto:alaric.smith@westoxon.gov.uk">alaric.smith@westoxon.gov.uk</a>
Accountable Officer	Jon Dearing – Assistant Director, Resident Services. Email: <a href="mailto:jon.dearing@westoxon.gov.uk">jon.dearing@westoxon.gov.uk</a>
Report Author	Mandy Fathers – Business Manager, Environment, Welfare and Revenues <a href="mailto:Mandy.fathers@westoxon.gov.uk">Mandy.fathers@westoxon.gov.uk</a>
Purpose	To determine nine applications for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.
Annexes	Annex A – Property Details
Recommendations	That the Executive Member for finance resolves to approve: a) Applications for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.
Corporate Priorities	<ul style="list-style-type: none"><li>Putting Residents First</li></ul>
Key Decision	NO
Exempt	<b>Annex A due to sensitive information identifying occupants</b>
Consultees/ Consultation	

## **1. BACKGROUND**

- 1.1 Heavy rain towards the end of September 2024 had a major impact on several residents and their homes within Woodstock, with some having to leave and seek alternative accommodation as the impact of flooding left them inhabitable.
- 1.2 The council has now been notified of 9 homes that still remain inhabitable, and where major works are ongoing.
- 1.3 Under Section 13A of the Local Government Finance Act 1992, as amended, the council can use its discretionary powers to reduce the liability for council tax to individual cases.

## **2. MAIN POINTS**

- 2.1 The 9 properties in question is social housing belonging to Sovereign Housing Association.
- 2.2 Sovereign Housing Association have found alternative accommodation for all occupants of the properties and are meeting all costs associated with these; however, the tenants of the effected properties are still liable for council tax.
- 2.3 The properties were flooded on 23 September 2024 following excessive rain fall. All properties are located in Bens Close, Woodstock.
- 2.4 For the period of 23 September 2024 to 22 March 2025 the council was able to apply a Class B, 100% discount as all properties are social housing.
- 2.5 From 23 March 2025 the council can apply a Class D, 50% discount for a period of up to 12 months as all properties are undergoing major works. This still leaves a 50% charge for the remainder of that period.
- 2.6 It is therefore proposed that a S13A discretionary discount be applied from 23 March 2025 up to a maximum of 12 months (22 March 2026); however, if the properties become habitable within this period the Class D discount and any approved discretionary discount will end.

## **3. ALTERNATIVE OPTIONS**

- 3.1 The Executive Member may decide not to permit any additional Council Tax discount or may wish to apply an alternative percentage of discount.

## **4. FINANCIAL IMPLICATIONS**

- 4.1 The full cost of £10,260.66 resulting from the granting of a local Discretionary Discount is met by the billing authority and there is no statutory right to pass on the cost to other major precepting authorities.

## **5. LEGAL IMPLICATIONS**

- 5.1 Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) the Council can award a discretionary Council Tax discount.

**6. RISK ASSESSMENT**

- 6.1 There is a risk that by approving this award may lead to setting a precedent for similar requests being made. However, each case should be considered on its own merits and the other circumstances the applicant may be experiencing.

**7. EQUALITIES IMPACT**

- 7.1 There are none associated with this report.

**8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

- 8.1 None

**9. BACKGROUND PAPERS**

- 9.1 None

(END)