



WEST OXFORDSHIRE  
DISTRICT COUNCIL

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Name and date of Committee	<b>INDIVIDUAL EXECUTIVE MEMBER DECISION</b>
Subject	<b>DISCRETIONARY RATE RELIEF</b>
Wards affected	
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 – Executive Director Email: <a href="mailto:democratic.services@westoxon.gov.uk">democratic.services@westoxon.gov.uk</a>
Report Author	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: <a href="mailto:democratic.services@westoxon.gov.uk">democratic.services@westoxon.gov.uk</a>
Summary	To consider a Discretionary Rate Relief Application for 2025/26 and 2026/27
Annexes	<b>Annex A</b> – Details of individual Discretionary Rate Relief Application
Recommendations	That the Executive Member for Finance in consultation with the Chief Finance Officer resolves to:  1) Approve the discretionary rate relief as detailed within Annex A
Corporate priorities	Putting Residents First Working Together for West Oxfordshire Enabling a Good Quality of Life for All
Key Decision	No
Exempt	Annex A due to financial information
Consultees/ Consultation	Chief Executive, Director of Governance & Regulatory Services, Head of Finance, Director of Place, Head of Legal Services, Executive Director, Managing Director (Publica)

## **1. BACKGROUND**

- 1.1 To consider one new application for discretionary rate relief for the financial years 2025/26 and 2026/27. Section 47 of the Local Government Finance Act 1988 permits billing authorities to grant rate relief to charities and other organisations of prescribed types.

## **2. MAIN POINTS**

- 2.1. The applicant, Stonesfield Community Trust (the Trust), has submitted an application requesting that West Oxfordshire District Council ('the Council') considers their case for financial support. The Trust is a registered charity, providing affordable housing to the Parish of Stonesfield.
- 2.2. The request is in respect of Unit 4, Glovers Yard, Stonesfield. The building was previously occupied by Stonesfield Pre-school for many years but in October 2025 moved out and relocated to Stonesfield Primary School. At this time, the liability for business rates transferred back to the Trust.
- 2.3. For the period 31 October 2025 to 30 January 2026 the Trust received a three-month void on the business rates account, giving 100% relief for this period. However, from 31 January they are liable for the charge, which up until 31 March 2026 is £492.16.
- 2.4. Although they are a registered charity and have a rateable value of £6,000 (below the small business relief threshold) the Trust does not qualify for mandatory relief (80%) or small business rate relief as the property is not occupied.
- 2.5. The Trusts intentions are to demolish the property and construct four new affordable houses. This requires planning consent, and although the pre-application process has been completed, the Trusts intentions are to submit a planning application during March 2026.
- 2.6. The Trust has also requested that the application be considered for the financial year 2026/27 from April to December to allow time for a planning application to be approved and the works to start. It could be that before December, demolition may start and at that point the property would be removed from the rates list, and no charge would be applicable.

## **3. FINANCIAL IMPLICATIONS**

- 3.1. Should Discretionary Rate Relief be awarded in line with the report's recommendations, it will result in a loss of Non-Domestic Rates income of £492.16 for the financial year 2025/26 and an estimated loss of £2,640 (April to December) Non-Domestic rating income collected by the 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 the Council. The value of the relief recommended for award in this report therefore represents a total cost to the Council of £1,252.86.

## **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 application 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. None.

**8. ALTERNATIVE OPTIONS**

8.1. The Executive Member for Finance in consultation with the Chief Finance Officer may decide to award a different level of discretionary rate relief to that recommended.

**9. BACKGROUND PAPERS**

9.1. None.