



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	INDIVIDUAL EXECUTIVE MEMBER DECISION
Subject	DISCRETIONARY RATE RELIEF
Wards affected	Freeland and Hanborough, Carterton South, Chipping Norton, Leafield, Witney East, Eynsham and Cassington, Witney North, Charlbury and Finstock, Witney Central, Witney South, Carterton North East, Woodstock and Bladon, Alvescot and Filkins, Milton under Wychwood, Ducklington
Accountable member	Councillor Alaric Smith – Executive Member for Finance Email: alaric.smith@westoxon.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: democratic.services@westoxon.gov.uk
Report Author	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: democratic.services@westoxon.gov.uk
Summary	To consider the Discretionary Rate Relief Applications for 2026/2027
Annexes	Annex A – Details of individual Discretionary Rate Relief Applications
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 Responding to the Climate and Ecological Emergency
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 three new and twenty-four renewal applications for Discretionary Rate Relief from Ratepayers for the 2026/2027 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 and Priorities.

3. FINANCIAL INPLICATIONS

- 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 £78,097.48 for the financial year 2026/27. 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 £31,238.99.

3.2. LEGAL IMPLICATIONS

- 3.3. 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.

4. 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.

5. EQUALITIES IMPACT

- 5.1. There are none associated with this report.

6. CLIMATE CHANGE IMPLICATIONS

- 6.1. Granting relief to the organisation at line 12 on the attached annex supports the council's climate ambitions around community renewable energy.

7. ALTERNATIVE OPTIONS

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

8. BACKGROUND PAPERS

- 8.1. None.