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| WEST OXFORDSHIRE DISTRICT COUNCIL | **WEST OXFORDSHIRE DISTRICT COUNCIL** |
| Name and date of Committee | **DECISION MAKING MEETING** |
| Subject | **DISCRETIONARY RATE RELIEF** |
| Wards affected | Burford, Charlbury & Finstock, Chipping Norton, Eynsham & Cassington |
| Accountable member | Councillor Alaric Smith – Executive Member for Finance<br>Email: alaric.smith@westoxon.gov.uk |
| Accountable officer | Mandy Fathers – Head of Environmental Protection, Revenues and Benefits<br>Email: mandy.fathers@westoxon.gov.uk |
| Report Author | Mandy Fathers – Head of Environmental Protection, Revenues and Benefits<br>Email: mandy.fathers@westoxon.gov.uk |
| Summary | To consider four new Discretionary Rate Relief Applications for 2026/27 |
| Annexes | **Annex A** – Details of the individual Discretionary Rate Relief Applications |
| Recommendations | That the Executive Member for Finance in consultation with the Chief Finance Officer resolves to:<br>1) Approve the discretionary rate relief in respect of Chipping Norton Theatre and Miss Lillie Walker; and<br>2) Refuse the discretionary rate relief in respect of Thomas Gifford Trust and Lovelace Properties Ltd as detailed within Annex A |
| Corporate priorities | Putting Residents First<br>Working Together for West Oxfordshire<br>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 four new 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 organisations 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 applicants and the Council's Aims and Priorities.

## 3. FINANCIAL IMPLICATIONS

3.1. Should Discretionary Rate Relief be awarded in line with the report recommendations, it will result in a loss of Non-Domestic Rates income of £2,127.86 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 £851.14.

## 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. There are none associated with this report.

## 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.