



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	Delegated Decision Meeting – Cabinet Member for Finance Wednesday 20 October 2021
Report Number	Agenda Item No. 2
Subject	DISCRETIONARY BUSINESS RATES RELIEF – NEW APPLICATIONS AND RENEWALS
Wards affected	Long Hanborough, Chipping Norton, Westcott Barton, Witney, Carterton & Woodstock
Accountable member	Cllr Suzi Coul, Cabinet Member for Finance Tel: 07775 464349 Email: suzi.coul@westoxon.gov.uk
Accountable officer	Isabel Collins, NDR Accounts Officer Tel: 01993 861226 Email: Isabel.collins@publicagroup.uk
Summary/Purpose	To consider both new Discretionary Rate relief applications and renewals
Annexes	Annex A – Discretionary Rate Relief Report
Recommendation/s	<i>a) To approve the recommendations set out in Annex A of this report</i>
Corporate priorities	To support the local community
Key Decision	No
Exempt	No
Consultees/ Consultation	N/A

1. BACKGROUND

- 1.1. To consider applications for Discretionary Rate Relief from Ratepayers for the 2020/21 Business Rates year. Section 47 of the Local Government Finance Act (1988) permits the billing authority 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 for Discretionary Rate Relief.
- 2.2. Recommendations have been made taking account of the financial situation of the applicant and the Council's Aims.
- 2.3. Under the current hierarchy of reliefs where a ratepayer is a charity this has to be awarded even though the organisation would benefit more by receiving small business rate relief and it would have less financial impact on the authority.

3. FINANCIAL IMPLICATIONS

- 3.1. The cost to the Council in each case is detailed in Annex A of this report.
- 3.2. The introduction of the Localised Business Rates Retention scheme from 1st April 2013 means that the cost of Rate Relief will fall differently between organisations than it has historically. Up to 31st March 2013, Mandatory Relief was fully-funded centrally; Discretionary Relief was funded 25% locally and 75% centrally; and 'Top-Up' Relief was funded 75% locally and 25% centrally.
- 3.3. From 1st April 2013, all Rate Relief (both Mandatory and Discretionary) will be funded from the Collection Fund as follows:-
 - Government - 50%
 - County Council - 10%
 - District Council - 40%

4. LEGAL IMPLICATIONS

- 4.1. Section 47 of the Local Government Finance Act (1988) permits the billing authority to grant Discretionary Rate Relief to charities and other organisations of prescribed types.

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 we fail to approve due only to budget considerations when others have been granted relief in similar circumstances the decision could be challenged.

6. ALTERNATIVE OPTIONS

- 6.1. The Cabinet Member for Finance could decide to award different levels of Rate Relief to that recommended.

7. BACKGROUND PAPERS

- 7.1. None.