



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	INDIVIDUAL CABINET MEMBER DECISION – CABINET MEMBER FOR FINANCE
Subject	DISCRETIONARY RATE RELIEF REPORT
Wards affected	Witney East, Witney South, Witney Central, Hailey, Minster Lovell & Leafield, The Bartons, Charlbury & Finstock, Alvescot & Filkins, Chipping Norton, Milton-under-Wychwood, Ascott & Shipton, Standlake, Aston & Stanton Harcourt, Carterton North East, Chadlington & Churchill, Woodstock & Bladon, Freeland & Hanborough, Eynsham & Cassington
Accountable member	Cllr Dan Levy –Executive Member for Finance Email: dan.levy@westoxon.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@publicagroup.uk
Report author	Isabel Collins NDR Accounts Office Email: isabel.collins@publicagroup.uk
Summary/Purpose	To consider the Discretionary Rate Relief Applications for 2023
Annexes	Exempt Annex A – Details of individual Discretionary Rate Relief applications
Recommendation(s)	That the decision maker resolves to: <i>a) Approve the discretionary rate relief as detailed within Annex A</i>
Corporate priorities	<ul style="list-style-type: none">Working Together for West Oxfordshire
Key Decision	NO
Exempt	Annex A due to financial information
Consultees/ Consultation	Executive Member for Finance, Chief Executive and Deputy Chief Executive, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Assistant Director for Resident Services, Director of Finance (Publica)

1. BACKGROUND

- 1.1 To consider applications for Discretionary Rate Relief from Ratepayers for the 2023/24 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.
- 2.4 There are three new applications and 23 applications from businesses who have successfully claimed the relief in the past. All of the organisations support the aims of the Council. If the recommendations are not accepted then the customer will be liable for the remaining balance

3. FINANCIAL INFORMATION

- 3.1 The cost to the Council in each case is detailed in Annex A of this report. The total proposed amount of relief to customers is £42878.47 and the cost to the Council for all recommendations is £17510.31
- 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. EQUALITIES IMPACT

- 7.1** There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act 2010 that have been identified.

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 7.1** None

8. ALTERNATIVE OPTIONS

- 8.1** The Executive Member for Finance could decide to award different levels of Rate Relief to that recommended.

(END)