



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	DECISION MAKING MEETING
Subject	DISCRETIONARY RATE RELIEF
Wards affected	Witney South, Carterton North East, Woodstock & Bladon, Chipping Norton, Chadlington & Churchill, Brize Norton & Shilton
Accountable member	CLlr Alaric Smith – Executive Member for Finance Email: alaric.smith@westoxon.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Environmental, Welfare & Revenues Email: mandy.fathers@westoxon.gov.uk
Report author	Isabel Collins – NDR Accounts Officer Email Isabel.collins@westoxon.gov.uk
Summary/Purpose	To consider the Discretionary Rate Relief Applications for 2023/24
Annexes	Annex A – Details of individual Discretionary Rate Relief Applications
Recommendation(s)	The decisionmaker resolves to: <ul style="list-style-type: none">• <i>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 Director of Governance & Monitoring Officer, Director of Finance & Section 151 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 3 new applications and 12 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 cost to the Council should all recommendations be accepted would be £33,314.88
- 3.2 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

5. 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. These include: Registered community amateur sports clubs (CASCS) already in receipt of Mandatory relief of 80%, Non-profit making organisations – the Council has discretion to grant relief of up to 100% of the business rates due and DRR for 'other rural businesses'

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

6.1 None

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

7.1 None

8. ALTERNATIVE OPTIONS

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