

Local Discretionary Relief Scheme for 2018-19

- The scheme is to specifically provide rate relief to mitigate the impact of the 2017 revaluation.
- The scheme will apply for the financial year 2018-19 only.
- The relief will apply to properties with a rateable value (2017 List) of less than £200,000.
- The relief will be applied and calculated based on the net increase between 2016/17 based on the rates payable on 31st March 2017 and the 2018/19 rates. All relevant reliefs will be taken into account in the calculation.
- The property must have been occupied on 31st March 2017 and any part year occupations will be annualised for the purposes of the calculation.
- Empty properties will not be eligible for relief.
- Properties must have been registered on the 2017 rating list on 1st April 2017.
- New occupiers or properties after 31st March 2017 will not be eligible for relief.
- If the rateable value is subsequently reduced for any reason e.g. challenge/appeal, the relief granted under this scheme may be recalculated.
- If the rateable value is subsequently increased for any reason e.g. extension to building no further relief will be granted.
- Properties in receipt of relief through the support for small business scheme limiting the increase to £600 per annum will not be eligible.
- National and multi-national organisations and national franchises will not be eligible.
- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, amusement arcades, pawn brokers), professional and other services (e.g. solicitors, accountants, insurance agents, financial advisers, tutors, estate agents, letting agents, employment agencies) will not be eligible.
- Organisations not eligible under the councils existing discretionary relief scheme such as charity shops, academy schools etc will not be eligible.
- Local authorities, preceptors, state schools, NHS, Housing Associations and other public sector/publically funded bodies will not be eligible.
- Recipients must comply with EU law on state aid limiting total relief under the De Minimis scheme to 200,000 euros over a 3 year period.
- Ratepayers in receipt of reoccupation relief in 2016/17 and/or 2017/18 will be excluded.

Relief will be awarded in bands as set out in the table below:

Property type	Rateable Value range	Increase between 2016/17 and 2018/19 (2 years) capped at
Small	Up to £20,000	5%
Medium	£20,001 to £100,000	15%
Large	£100,001 to £200,000	25% relief at 50%

A minimum increase in the net rate bill and a maximum amount of relief granted will be applied to the calculation.

In cases where the result of the relevant calculation produces relief of £50 or less no relief will be granted.

Where the relief calculated exceeds £2,500 the relief will be limited to £2,500.