

## Discretionary Rate relief Scheme for revaluation purposes

### Qualifying conditions:

- Rateable Value below £200,000
  - Increase due to revaluation of 12.5%\* and over on bills between 2016/17 and 2017/18 before reliefs
  - Eligible ratepayer – is the ratepayer on 31.03.2017 and continues to be
  - Anyone falling into an exception category will not be eligible
  - The ratepayer only occupies one property, however if has multiple properties locally in Gloucestershire only then will consider.
- \*This figure is subject to change

### Exceptions:

- Empty Properties
- Excepted hereditaments
- New occupiers on or after 1 April
- Those in receipt of any other relief i.e. Mandatory, CASC, Discretionary, SBR, Pub relief, Supporting small businesses scheme; excluding transitional relief.

### Scheme Details:

- Increase to be worked out by taking the full years charge at 31.03.2017 (RV x SBR multiplier + SBR supplement if applicable) and compare to similar figure for 2017/18. This is a comparison of the net debit.
- RV increases during year – there will be no increase in relief
- RV decreases/splits and mergers during the year – the relief will be stopped from the effective date of the change.
- The amounts given for Years 2-4 will diminish at the same rate as the Government funding, but the ratepayer must have been eligible in Year 1.
- The relief paid in Year 1 will be a percentage (determined by the Section 151 officer) of the amount of increase in the net debit.

Example where all details above have been taken into account:

Net Debit 2016/17	£10,000
Net Debit 2017/18	£11,500
Increase is	£1,500 (15%)
Amount awarded	£750

- Transitional certificates applied for 2016/17 will result in the relief being recalculated
- RV's effective from 1 April – recalculate relief