

Projected Costs of Discretionary Revaluation Support Scheme

1 Potential Qualifiers for Revaluation Support Scheme

The Government provided principles and assumptions relating to the distribution of the funding for Discretionary Relief Schemes. The assumptions were that the rateable property has a rateable value for 2017/18 that is less than £200,000 and the increase in the rateable property's 2017/18 bill is more than 12.5% compared to its 2016/17 bill. Analysis has indicated the potential qualifiers sorted by the Valuation Office Agency's analysis codes

Property Description	Number of Properties	Total 2017 Liability £	Total Increase in Liability £
Petrol Filling Station and Premises	2	115,678.50	21,305.00
Vehicle Repair Workshop Premises	2	30,887.52	3,783.52
Garage and Premises	1	16,245.16	2,088.16
Showroom and Premises	1	70,413.00	15,262.00
Hotel and Premises	2	108,472.77	22,108.77
Public House and Premises	5	125,618.59	20,658.39
Offices and Premises	15	146,970.78	33,876.32
Car Park and Premises	7	180,555.30	35,661.20
Restaurant and Premises	1	7,775.46	999.46
Café and Premises	2	53,934.64	10,956.64
Shop and Premises	18	342,538.36	58,423.36
Bank and Premises	1	37,114.35	4,640.35
Showroom and Premises	1	46,942.00	10,094.00
Retail Warehouse and Premises	1	8,330.85	1,070.85
Warehouse and Premises	2	45,623.05	5,729.05
Miscellaneous Commercial	2	40,268.84	5,050.84
School and Premises	23	278,788.48	96,085.73
Library and Premises	1	57,480.00	6,552.00
Museum and Premises	1	21,229.58	2,623.58
Workshop and Premises	3	20,132.89	4,073.89
Concrete Batching Plant and Premises	2	23,277.09	2,944.84
Leisure Centre and Premises	1	73,287.00	8,378.00
Theatre and Premises	1	17,078.24	2,195.24
Miscellaneous Leisure	1	8,747.39	1,124.39
Surgery and Premises	5	62,311.29	7,924.29
Health Centre and Premises	2	35,663.23	4,479.73
Hospital and Premises	1	16,800.55	2,159.55
Fire Station and Premises	1	27,416.87	3,408.87
Communication Station and Premises	1	9,302.78	1,195.78
Totals	106	2,028,884.56	394,853.80

2. Adjustment to potential qualifiers based on local criteria

The legislation governing awards of discretionary relief precludes the award of relief to Precepting Authorities, therefore any properties occupied by Redditch Borough Council have been removed from the list of potential qualifiers.

In addition the relief will be targeted at:

- i) ratepayers that face the most significant increases in their rates bills, and
- ii) smaller and medium sized businesses.

It should not be provided to governmental or public sector organisations.

Relief will be provided to

- a) Properties that were occupied at 1st April and 31st March 2017 therefore ensuring that relief is provided to ratepayers affected by revaluation
- b) Properties used for commercial businesses
- c) Properties which are not Car Parks; Schools or Educational Establishments; Health Centres, Hospitals or Surgeries; Banks or Financial Services
- d) Ratepayer's occupy less than 4 premises with England

When adjusted for local factors the potential qualifiers are

Property Description	Number of Properties	Total 2017 Liability £	Total Increase in Liability £
Petrol Filling Station and Premises	1	36,643.50	4,431.00
Garage and Premises	1	16,245.16	2,088.16
Showroom and Premises	1	70,413.00	15,262.00
Hotel and Premises	2	108,472.77	22,108.77
Public House and Premises	3	43,091.26	5,447.06
Offices and Premises	6	149,210.78	18,538.28
Restaurant and Premises	1	7,775.46	999.46
Café and Premises	1	25,673.64	7,541.64
Shop and Premises	9	150,794.43	19,094.43
Showroom and Premises	1	8,330.85	1,070.85
Warehouse and Premises	2	45,623.05	5,729.05
Miscellaneous Commercial	2	40,268.84	5,050.84
Workshop and Premises	2	20,132.89	2,587.89
Miscellaneous Leisure	1	8,747.39	1,124.39
Totals	33	731,423.02	111,073.82

3. Property Level Analysis of Costs

Relief will be provided on the increase in rates bills at the following percentages

Rate Year	2016/17	2017/18	2018/19	2020/21
% Relief on Increase	85	45	20	0

The expected costs of the relief are:

Property Rateable Value	85% Relief	45% Relief	20% Relief
61500	2,791.35	1,477.77	656.79
82500	3,883.62	2,056.03	913.79
34750	1,623.23	859.36	381.94
81000	4,004.98	2,120.28	942.35
21000	910.22	481.88	214.17
147000	12,972.70	6,867.90	3,052.40
20500	849.54	449.76	199.89
26250	955.73	505.98	224.88
31750	1,259.14	666.60	296.27
35250	1,774.94	939.67	417.63
62500	2,214.88	1,172.58	521.15
29750	955.73	505.98	224.88
41500	2,002.49	1,060.14	471.17
92000	3,504.35	1,855.25	824.55
65500	2,943.06	1,558.09	692.48
55000	1,729.43	915.58	406.92
72500	3,458.85	1,831.15	813.85
27500	898.08	475.46	211.31
72500	3,337.48	1,766.90	785.29
22000	1,061.93	562.20	249.87
76500	3,766.35	1,993.95	886.20
40500	1,848.75	978.75	435.00
22250	895.05	473.85	210.60
23500	1,137.78	602.35	267.71
55500	2,700.33	1,429.59	635.37
25750	1,304.66	690.70	306.98
37000	1,380.50	730.85	324.82
157000	15,288.10	8,093.70	3,597.20
75000	3,034.08	1,606.28	713.90
35000	1,638.40	867.39	385.51
21250	864.71	457.79	203.46
21250	1,011.93	535.73	238.10
101000	6,410.39	3,393.74	1,508.33
Totals	94,412.75	49,983.22	22,214.76