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## EXPLANATORY NOTE

*(This note is not part of the Order)*

Changes to local government districts, involving a reduction in the number of district councils from 26 to 11, take effect on 1st April 2015. This Order provides for transitional rate relief to ensure that there is no sudden and excessive increase in the district rates payable in respect of any property arising out of local government reorganisation. The relief takes the form of reductions in the amounts chargeable in respect of district rates. The reductions will be progressively decreased over a four year period and end on 31st March 2019.

Article 2 and 3 and Schedules 1 and 2 provide for the reductions.

Article 4 and Schedule 3 exclude certain classes of property from the relief.