

NON-CONFIDENTIAL
BOROUGH OF TAMWORTH



CABINET

22 January 2019

A meeting of the CABINET will be held on Thursday, 24th January, 2019, 6.00 pm
in Committee Room 1 - Marmion House

A G E N D A

NON CONFIDENTIAL

- 8 Business Rates Income Forecast 2019/20** (Pages 3 - 24)
(Report of the Portfolio Holder for Assets and Finance)

Yours faithfully

A handwritten signature in black ink, consisting of a stylized 'S' followed by a long horizontal line that tapers to a point on the right.

Chief Executive

People who have a disability and who would like to attend the meeting should contact Democratic Services on 01827 709264 or e-mail committees@tamworth.gov.uk preferably 24 hours prior to the meeting. We can then endeavour to ensure that any particular requirements you may have are catered for.

To Councillors: D Cook, R Pritchard, J Chesworth, S Claymore, S Doyle and M Cook.

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24 JANUARY 2019

REPORT OF THE PORTFOLIO HOLDER FOR ASSETS AND FINANCE**BUSINESS RATES INCOME FORECAST 2019/20****EXEMPT INFORMATION**

None.

PURPOSE

To report to and seek endorsement from Members on the Business Rates income forecast for 2019/20.

RECOMMENDATIONS

1. Members approve the Business Rates income forecast for 2019/20 and subsequent NNDR1 form for submission to MHCLG by 31 January 2019, in line with the scheme of delegation.
2. Should material amendments be required to the forecast NNDR1, Cabinet authorise the Executive Director Finance, in consultation with the Leader of the Council, to make such required amendments as necessary; and
3. Members note discretionary relief granted to qualifying bodies in line with the existing policy.

EXECUTIVE SUMMARY

The Ministry of Housing, Communities and Local Government (MHCLG) requires that the Business Rates income forecast is formally approved by the Authority prior to submission – in line with local Governance arrangements. Business Rates income forms a significant part of the Council's core funding total under the Business Rates Retention Scheme. As such the forecast income from Business Rates will have a significant impact on the Council's budget and Medium Term Financial Strategy (MTFS) going forward.

A National Non-Domestic Rates (NNDR1) forecast has been prepared following receipt of detailed guidance received from MHCLG.

The three key issues with regards to the Business Rates Retention Scheme are:

- There is a significantly increased risk on the level of funding retained under the system as individual elements (such as appeals and void levels) have the potential to adversely alter the monetary value of this major source of income – retained business rates represents c.50% of the Council's net external

funding requirement;

- Its introduction in 2013 also transformed the Council's role in the collection process in terms of managing the local Business Tax base as collection levels will directly impact on the Council's funding resources, and
- The payment of new burdens (Section 31) Grants in line with projected estimates.

For 2019/20, the NNDR1 has been completed and continues to be mindful of the latest national revaluation and the changes implemented to the appeals process at that time known as check, challenge, appeal - which appears to have delayed the impact of appeals. It also follows that the risk of appeals increases substantially when a new list is created.

The estimates included in the NNDR1 form for 2019/20 (as attached at **Appendix A** for Members' information) have been prepared on the basis of instructions & guidance from MHCLG informed by local conditions. However, there continue to be some uncertainties and risks around the methodology used in preparing the forecast return – specifically the treatment of:

- Forecast levels of growth in business rates and voids;
- The estimated level of mandatory and discretionary reliefs;
- The estimated level of refunds of Business Rates following the Appeal process; and
- Finalisation of the ongoing treatment of Section 31 Grant funding (including Small Business Rate Relief and Retail Relief Grants);

to inform the projected business rates levels for 2019/20 and future years.

Uncertainty also remains over the work progressing with regard to business rates retention (and the associated impact on the Council's business rates income and associated baseline and tariff levels) – it has been announced that Councils will be able to retain 75% of business rates collected from 2020/21 rather than 100% as previously planned. In addition, the Government are also consulting on a review of the distribution methodology, the 'Fair Funding Review' as well as the planned Business Rates Reset (when a proportion of the growth in business rates achieved since 2013/14 will be redistributed) - both of which will also take effect from 2020/21. There is a high risk that this will have a significant effect on the Council's funding level from 2020/21. It was announced as part of the Provisional Local Government Finance Settlement that the Councils in Staffordshire have been successful in their bid to host a Staffordshire wide 75% Business Rates Pilot arrangement for 2019/20.

Key assumptions have been made which include national trend information from LG Futures and the Institute for Revenues Rating and Valuation in order to be able to estimate lost yield. This also includes an annual allowance for appeals as 4.7% of collectable debit. It should be noted that the multiplier will go up by CPI each year – 2.3% for 2019/20 followed by 2% for 2020/21, 2% for 2021/22 & 2.1% 2022/23 (in line with Office for Budget Responsibility - OBR forecasts in October 2018).

The process for completion of NNDR1 by the statutory deadline of 31st January may

be subject to further clarification from MHCLG.

It is therefore recommended that should material amendments be required to the forecast NNDR1 prior to the statutory deadline of 31st January then these be delegated to the Executive Director Finance in consultation with the Leader of the Council, with an update provided to Cabinet.

In addition it should be noted that the value of discretionary relief granted to charities and non-profit making bodies from 1 April 2018 to date is **£19,028.42**.

OPTIONS CONSIDERED

Not applicable

RESOURCE IMPLICATIONS

The estimate of Business Rates income collected and the submission of the NNDR1 return is a key stage in the budget setting and resource planning process of the Council, and will be used in preparing the Medium Term Financial Strategy 2019/20.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2019/20;
2. the level of empty / void properties;
3. recovery levels including an allowance for bad debts; and
4. the level of future mandatory and discretionary relief.

Income from Business Rates Retention	NNDR1	Draft MTFS / Budgeted 2019/20	Variance
	January 2019 2019/20		
Collectable	£33,901,075	£35,485,508	£1,584,433
Transitional adj. to be paid to Central Govt.	(£348,782)	(£359,561)	(£10,779)
Cost of Collection	(£89,758)	(£90,018)	(£260)
Estimated yield	£33,462,535	£35,035,928	£1,573,393
Authority Retained share	£13,385,014	£14,014,371	£629,357
Less: Tariff	(£10,054,485)	(£10,054,485)	-
Total	£3,330,529	£3,959,886	£629,357
Less: Authority Baseline	(£2,485,544)	(£2,485,544)	-
Total Growth	£844,985	£1,474,342	£629,357

The estimated net yield of £13,385,014 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund (compared to a budgeted yield of £14,014,371). This is reduced by the tariff payable of £10,054,485 (£9,935,598 in 2018/19) and the 50% levy on business rates in excess of the Government assessed baseline. *Reduced funding of £629,357* is reported, subject to reduced levy payment of £89,000 and increased S.31 Grant income of £333,880 – equating to a net reduction of £206,477 when compared to the Draft MTFS forecast.

Once the projected surplus for 2018/19 of **£752,887** and forecast Section 31 Grant & projected levy changes are taken into account, an **overall increase in funding of £546,410** is reported for 2019/20.

This is mainly due to increased uncertainty and therefore contingency provision for the planned works at Ventura Park and an increased provision for appeals and mandatory relief, following the 2017 revaluation and updated information from Analyse Local – the provision for appeals for 2019/20 equates to 4.7% of the net collectable business rates.

While there is an impact on the MTFs for 2019/20, projections over the remaining medium term planning period are in line with the Draft MTFs projections to 2023/24 given the uncertainty over funding levels from 2020/21.

This will be updated within the final MTFs report in February 2019.

LEGAL/RISK IMPLICATIONS BACKGROUND

Business Rates is a highly complex and volatile tax and it is exceptionally difficult to forecast movements over a short to medium term with great accuracy. Due to ongoing uncertainties and the anticipated late notification from MHCLG clarifying the guidance and associated treatment of key factors within the return, this adds a significant amount of uncertainty and risk to the projections contained within the return.

Uncertainty also remains over the work progressing with regard to business rates retention (and the associated impact on the Council's business rates income and associated baseline and tariff levels) – it has been announced that Councils will be able to retain 75% of business rates collected from 2020/21 rather than 100% as previously planned. In addition, the Government are also consulting on a review of the distribution methodology, the 'Fair Funding Review' as well as the planned Business Rates Reset (when a proportion of the growth in business rates achieved since 2013/14 will be redistributed) - both of which will also take effect from 2020/21. There is a high risk that this will have a significant effect on the Council's funding level from 2020/21.

Given the potential implications for the Council's key income streams, modelling software (Analyse Local) has been used in forecasting – including appeal levels – and the identification of new areas of income.

Key issues which affect forecasting Business Rates are covered below:

- Changes in liability resulting from a change in occupancy;
- Appeals against rating decisions;
- Demolitions and the point at which properties are removed from the rating list;
- New Builds and the point at which rateable occupation is triggered;
- Changes in building use and alterations to building size or layout;
- Changes in entitlement to reliefs;
- Action taken by property owners/occupiers to avoid full liability and maximise Relief particularly empty property and charitable relief;
- Changes in the provision for doubtful debts.

Fluctuations in Business Rates income are also strongly linked to the performance of the wider economy. For example, in an economic downturn there is a heightened risk

of properties being left empty and lower levels of development activity.

Risks associated with the NNDR process, and action taken to mitigate those risks, are set out in the table below.

Risk	Mitigation	Risk Factor
Appeals estimated to be repayable in 2019/20 relating to all years	Past data has been reviewed and a robust estimate included (using Analyse Local modelling software) and will be monitored closely during the year;	High
Uncertainties around the calculations contained within the form, especially in relation to Section 31 grant levels	A prudent approach has been taken in the inclusion of new burdens (Section 31) grant funding.	Medium
Empty / void properties;	Revenues continue to work with Economic Development staff to maximise occupancy and rates payable;	Medium / High
Recovery levels including an allowance for bad debts;	Close monitoring and additional recovery actions (court, enforcement agents etc.);	Medium
Future mandatory and discretionary relief (including legal challenges).	A review of the policy will be undertaken in 2019 – reflecting the economic climate and new legislation. This will be closely monitored during the year.	Medium

The Government, in setting baseline figures for the Council, has made allowances for the above in their estimates based on past collection levels adjusted for allowances for future changes (e.g. a 4.7% allowance for appeals has been included) – should collection levels locally fall below these assumed levels then there will be a detrimental impact on the Council's income and the associated Medium Term Financial Strategy.

The Non-Domestic (Rates Retention) Regulations 2013 and the Department for Communities and Local Government – National Non-Domestic Rates Return 1 (NNDR1 2019/20) requires Cabinet approval of the tax base by 31 January 2019.

SUSTAINABILITY IMPLICATIONS

- The localism agenda and its implications.
- The ability to support local businesses.
- The ability to attract and retain local businesses.
- Discretionary Rate Relief policy and the budgetary implications for the Council.

BACKGROUND INFORMATION

The Business Rates system is set out below to illustrate the stages of calculating the revised level of income the Council can expect in a two tier County.

1. The Council bills businesses for the Business Rates income due within the local area.
2. 50% of the whole amount due is paid over to Central Government to be incorporated into the Revenue Support Grant (RSG) funding regime.
3. The remaining 50% retained by the Council is then split 80%/18%/2% with the 80% share being retained by the Council, 18% going to the County Council and 2% being the Fire Authority's share.
4. From here on in, a mechanism of adjustments are applied to:
 - (a) protect the Councils who are disproportionately financially worse off, and
 - (b) reduce the income of Councils who are significantly better off as a result of this fundamental change in methodology.
5. The cash value of the Council's share is compared to an amount that Central Government has pre-determined is required by the Council.
6. If the Council's retained amount exceeds this predetermined level the excess has to be paid over to Central Government in the form of a Tariff.
7. Conversely if the amount is less, the Council will receive a Top Up payment.
8. The predetermined level of income contains an assumed level of growth. If the Council grows its tax base in excess of this assumed level and receives a greater amount of income, a levy will be placed on the additional income gained. This, in effect, places a cash limit on the amount the Council is able to benefit as a result of tax base growth. However, it should be noted that following the successful bid to host a Staffordshire wide 75% Business Rates Pilot arrangement for 2019/20 where no levy will be payable – it has been assumed that there will be a continued levy payable to a 'virtual' pool in line with the Cabinet report in September 2018.
9. If the Council, however, suffers a loss of income due to large scale business decline and income falls below a threshold of 92.5% of the assessed baseline funding, this level of loss would trigger a safety net payment. Any losses above this limit would be subject to payment in accordance with the pooling governance arrangements.
10. In the past the Council was a member of the Greater Birmingham and Solihull LEP pool and as such avoided a levy payment to MHCLG (as the pool was a net Top Up) and also no safety net payment was payable. For 2019/20 the Council will not be able to pool with GBSLEP due to the successful Staffordshire wide 75% Business Rates Pilot arrangement. However, it has been assumed that there will be a continued levy payable to a 'virtual' pool in line with the Cabinet report in September 2018.
11. Central Government utilises the current Business Rates data submission forms returned by Councils to administer the system. Namely, NNDR1 (forward looking and forecasting income to be collected and movements in tax base) and NNDR3 (year-end backward looking return of actual income due and collected, audited by the external auditor.)

The above stages have been simplistically listed in comparison to the detailed technical mechanics of the new process. This hopefully provides some perspective to the complexities and variables of the regime and thereby gives a flavour of the degree of risk the Council's MTFS is exposed to.

The role, and therefore profile, of NNDR1 has now become increasingly more important as the Council needs to submit a forecasted level of growth or decline in Business Rate income.

This will invariably impact directly on the amount of income retained to fund the Council's total budget. Robust arrangements have been put in place to monitor Business Rate income going forward.

NNDR1 RETURN

A NNDR 1 return has previously been made on an annual basis, approved by the Section 151 officer. Under the current regulations, Cabinet is required to formally approve the expected Business Rates income for the forthcoming year. The deadline for approval is 31st January 2019.

The Business Rates income is the net rate income yield for 2019/20. This is calculated as follows:-

Gross Rates Yield:

Total Rateable Value x NNDR rate multiplier

Less:

Mandatory Reliefs

Discretionary Reliefs

Estimated losses on Collection

Allowance for cost of collection(as set by formula)

Add:

Enterprise Zones

New Development Deals

Renewable Energy Schemes

Plus or Minus Rate Retention Adjustments for change in rateable value due to growth or reduction in property numbers

Adjustments due to appeals

Net Business Rate yield and base of the calculation of central and local shares

This information is all collated on the NNDR 1 form (**APPENDIX A**).

The net yield from Business Rates for 2019/20 per NNDR 1 return is **£33,462,535**.

After the submission of the NNDR 1, the calculation for the allocation of net Business Rate yield is completed. The allocation is in the proportion of:

50% to Central Government

40% to the Local Billing Authority

34% to Staffordshire County Council under the Staffordshire business rates pilot (this was 9% previously) and

1% to Staffordshire Fire & Rescue Authority.

NNDR1 Reconciliation to Draft MTFS Forecasts

Income from Business Rates Retention	NNDR1 January 2019 2019/20	Draft MTFS / Budgeted 2019/20	Variance
Collectable	£33,901,075	£35,485,508	£1,584,433
Transitional adj. to be paid to Central Govt.	(£348,782)	(£359,561)	(£10,779)
Cost of Collection	(£89,758)	(£90,018)	(£260)
Estimated yield	£33,462,535	£35,035,928	£1,573,393
Authority Retained share	£13,385,014	£14,014,371	£629,357
Less: Tariff	(£10,054,485)	(£10,054,485)	-
Total	£3,330,529	£3,959,886	£629,357
Less: Authority Baseline	(£2,485,544)	(£2,485,544)	-
Total Growth	£844,985	£1,474,342	£629,357
Section 31 Grants			
SBRR	£704,790	£648,555	(£56,235)
Other S31 Grants	£381,850	£104,205	(£277,645)
50% Levy payable	(£965,810)	(£1,054,810)	(£89,000)
Add: Baseline	£2,485,544	£2,485,544	-
Total	£3,451,359	£3,657,836	£206,478
Draft MTFS assumption	£3,657,836	£3,657,836	-
(Addition) / reduction in funding level	£206,477	-	(£206,477)
Total for the year	£35,434,511	£35,125,946	(£308,565)

Total Retained for the year	£3,451,359	£3,657,836	£206,478
Draft MTFS assumption (Addition) / reduction in funding level	£3,657,836	£3,657,836	-
	£206,477	-	£206,477
Estimated Surplus / (Deficit) b/fwd	£752,887	-	(£752,887)
Total (Addition)/ Reduction in funding level			(£546,410)

Central Share (DCLG)	£16,731,268	£17,517,964	£786,696
Borough Council	£13,385,014	£14,014,371	£629,357
County Council	£3,011,628	£3,153,234	£141,606
Fire & Rescue Authority	£334,625	£350,359	£15,734

Estimated surplus b/fwd	£1,882,218	-	(£1,882,218)
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Central Share (DCLG)	£17,672,377	£17,517,964	(£154,413)
Borough Council	£14,227,659	£14,104,389	(£123,270)
County Council	£3,181,028	£3,153,234	(£27,794)
Fire & Rescue Authority	£353,448	£350,359	(£3,089)

REPORT AUTHOR

LIST OF BACKGROUND PAPERS

Local Government Finance Act 1988
Local Government Finance Act 2003
Local Government Finance Act 2012
The Non-Domestic(Rates Retention) Regulations 2013
Department for Communities and Local Government – National Non-Domestic Rates Return
1 (NNDR1 2015/16)

APPENDICES

Appendix A (NNDR1) gives details of the estimated Business Rates Income forecast for 2019/20.

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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2019-20

Please e-mail to: nndr.statistics@communities.gov.uk by no later than 31 January 2019.
In addition, a certified copy of the form should be returned by no later than 31 January 2019 to the same email address

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Select your local authority's name from this list:

Swindon UA	-
Tameside	-
Tamworth	-
Tandridge	-
Teignbridge	-
Telford and Wrekin UA	-

Authority Name
E-code
Local authority contact name
Local authority contact number
Local authority e-mail address

Tamworth
E3439
Michael Buckland
01827 709523
michael-buckland@tamworth.gov.uk

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PART 1A: NON-DOMESTIC RATING INCOME

COLLECTIBLE RATES

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments £ 33,901,075

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority 0

3. Sums due from the authority 348,782

COST OF COLLECTION (See Note A)

4. Cost of collection formula 89,758

5. Legal costs 0

6. Allowance for cost of collection 89,758

SPECIAL AUTHORITY DEDUCTIONS

7. City of London Offset : Not applicable for your authority 0

DISREGARDED AMOUNTS

8. Amounts retained in respect of Designated Areas 0

9. Amounts retained in respect of Renewable Energy Schemes (See Note B) 0

of which:

10. sums retained by billing authority 0

11. sums retained by major precepting authority 0

12. Amounts retained in respect of Shale Gas Schemes (see Note C) 0

NON-DOMESTIC RATING INCOME

13. Line 1 plus line 2, minus lines 3, 6 - 9 and 12 33,462,535

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2019-20

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Local Authority : Tamworth

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PART 1B: PAYMENTS

This page is for information only; please do not amend any of the figures

The payments to be made, during the course of 2019-20 to:

- i) the Secretary of State in accordance with Regulation 4 of the Non-Domestic Rating (Rates Retention) Regulations 2013;
- ii) major precepting authorities in accordance with Regulations 5, 6 and 7; and to be
- iii) transferred by the billing authority from its Collection Fund to its General Fund,

are set out below

	Column 1 Central Government	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime	Column 5 Total
Retained NNDR shares	£	£	£	£	£
14. % of non-domestic rating income to be allocated to each authority in 2019-20	25%	40%	34%	1%	100%
Non-Domestic Rating Income for 2019-20					
15. Non-domestic rating income from rates retention scheme	8,365,634	13,385,014	11,377,262	334,625	33,462,535
16. (less) deductions from central share	0	0	0	0	0
17 TOTAL:	8,365,634	13,385,014	11,377,262	334,625	33,462,535
Other Income for 2019-20					
18. add: cost of collection allowance		89,758			89,758
19. add: amounts retained in respect of Designated Areas		0			0
20. add: amounts retained in respect of renewable energy schemes		0	0		0
21. add: amounts retained in respect of shale gas schemes		0	0	0	0
22. add: qualifying relief in Designated Areas		0	0	0	0
23. add: City of London Offset		0			0
24. add: additional retained Growth in Pilot Areas		0	0	0	0
25. add: in respect of Port of Bristol hereditament		0			0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
Percentages to be used to distribute the collection fund surplus/deficit					
26. % for distribution of "in-year" surplus/deficit (ie 2018-19)	50%	40%	9%	1%	100%
26a. "In-year surplus (positive) /deficit (negative)	317,884	254,307	57,219	6,358	635,768
27. % for distribution of "prior-year" surplus/deficit (ie 2017-18)	50%	40%	9%	1%	100%
27a. "Prior-year" surplus (positive) / deficit (negative)	623,225	498,580	112,180	12,464	1,246,449
28. Estimated Surplus/Deficit at end of 2018-19	941,108	752,887	169,400	18,822	1,882,217
TOTAL FOR THE YEAR	£	£	£	£	£
29. Total amount due to authorities	9,306,742	14,227,659	11,546,662	353,447	35,434,510

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2019-20

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If you are content with your answers please return this form to MHCLG as soon as possible

Local Authority : Tamworth

Ver 1.0

PART 1C: SECTION 31 GRANT (See Note D)

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Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system announced in the 2013 to 2016 Autumn Statements and 2017 (March and November) & 2018 (October) Budgets

	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime	Column 5 Total
	£	£	£	£
Multiplier Cap				
30. Cost of cap on 2014-15, 2015-16 and post 2018-19 small business rates multipliers	436,172	370,746	10,904	817,822
Small Business Rate Relief				
31. Cost of doubling SBRR & threshold changes for 2019-20	651,450	553,733	16,286	1,221,469
31a. Additional compensation for loss of supplementary multiplier income	53,341	45,340	1,334	100,015
32. Cost to authorities of maintaining relief on "first" property	0	0	0	0
Rural Rate Relief				
33. Cost to authorities of providing 100% rural rate relief	0	0	0	0
Local Newspaper Temporary Relief				
34. Cost to authorities of providing relief	620	527	15	1,162
Supporting Small Businesses Relief				
35. Cost to authorities of providing relief	3,079	2,617	77	5,773
Discretionary Scheme				
36. Cost to authorities of providing relief	17,617	14,974	440	33,031
Designated Areas qualifying relief in 100% pilot areas				
37. Cost to authorities of providing relief	0	0	0	0
Telecoms Relief				
38. Cost to authorities of providing relief	0	0	0	0
Retail discount				
39. Cost to authorities of providing relief	252,006	214,204	6,300	472,510
TOTAL FOR THE YEAR				
40. Amount of Section 31 grant due to authorities to compensate for reliefs	1,414,285	1,202,141	35,356	2,651,782

NB To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 40, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 40)

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2019-20**

Please e-mail to: ndr.statistics@communities.gov.uk by no later than 31 January 2019.
In addition, a certified copy of the form should be returned by no later than 31 January 2019 to the same email address

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Certificate of Chief Financial Officer / Section 151 Officer

NNDR1 2019-20

I confirm that the entries in this form are the best I can make on the information available to me and amounts are calculated in accordance with regulations made under Schedule 7B to the Local Government Act 1988. I also confirm that the authority has acted diligently in relation to the collection of non-domestic rates.

Name of Chief Financial Officer
or Section 151 Officer :

Signature :

Date :

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2019-20**

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Ver 1.0

Local Authority : Tamworth

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas) <i>Complete this column</i>	Column 2 Designated areas <i>Do not complete this column</i>	Column 3 TOTAL (All BA Area) <i>Do not complete this column</i>
	£	£	£
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at <input type="text" value="19/12/2018"/>	<input type="text" value="81,409,784"/>	<input type="text" value="0"/>	<input type="text" value="81,409,784"/>
2. Small business rating multiplier <input type="text" value="49.1"/> for 2019-20 (pence)			
3. Gross rates 2019-20 (RV x multiplier)	<input type="text" value="39,972,204"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="190,000"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2019-20	<input type="text" value="40,162,204"/>	<input type="text" value="0"/>	<input type="text" value="40,162,204"/>
TRANSITIONAL ARRANGEMENTS (See Note F)			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-252,179"/>	<input type="text" value="0"/>	<input type="text" value="-252,179"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="600,961"/>	<input type="text" value="0"/>	<input type="text" value="600,961"/>
8. Net cost of transitional arrangements	<input type="text" value="348,782"/>	<input type="text" value="0"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text" value="0"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="348,782"/>	<input type="text" value="0"/>	<input type="text" value="348,782"/>
TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))			
11. Sum due to/(from) authority	<input type="text" value="-348,782"/>	<input type="text" value="0"/>	<input type="text" value="-348,782"/>
MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)			
Small Business Rate Relief			
12. Forecast of relief to be provided in 2019-20	<input type="text" value="-2,224,583"/>	<input type="text" value="0"/>	<input type="text" value="-2,224,583"/>
13. of which: relief on existing properties where a 2nd property is occupied	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Additional yield from the small business supplement (Show as +ve)	<input type="text" value="829,368"/>	<input type="text" value="0"/>	<input type="text" value="829,368"/>
15. Net cost of small business rate relief (line 12 + line 14)	<input type="text" value="-1,395,215"/>	<input type="text" value="0"/>	<input type="text" value="-1,395,215"/>
Charitable occupation			
16. Forecast of relief to be provided in 2019-20	<input type="text" value="-1,383,768"/>	<input type="text" value="0"/>	<input type="text" value="-1,383,768"/>
Community Amateur Sports Clubs (CASCs)			
17. Forecast of relief to be provided in 2019-20	<input type="text" value="-45,461"/>	<input type="text" value="0"/>	<input type="text" value="-45,461"/>
Rural rate relief			
18. Forecast of relief to be provided in 2019-20	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2019-20

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Ver 1.0

Local Authority : Tamworth

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
19. Forecast of mandatory reliefs to be provided in 2019-20 (Sum of lines 15 to 18)	-2,824,444	0	
20. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-312,000	0	
21. Total forecast mandatory reliefs to be provided in 2019-20	-3,136,444	0	-3,136,444

UNOCCUPIED PROPERTY (See Note H) (All data should be entered as -ve unless specified otherwise)

Partially occupied hereditaments

22. Forecast of 'relief' to be provided in 2019-20

-42,500	0	-42,500
---------	---	---------

Empty premises

23. Forecast of 'relief' to be provided in 2019-20

-1,061,162	0	-1,061,162
------------	---	------------

24. Forecast of unoccupied property 'relief' to be provided in 2019-20 (Line 22 + line 23)

-1,103,662	0	
------------	---	--

25. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)

-138,000	0	
----------	---	--

26. Total forecast unoccupied property 'relief' to be provided in 2019-20

-1,241,662	0	-1,241,662
-------------------	----------	-------------------

DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)

Charitable occupation

27. Forecast of relief to be provided in 2019-20

-17,894	0	-17,894
---------	---	---------

Non-profit making bodies

28. Forecast of relief to be provided in 2019-20

-2,240	0	-2,240
--------	---	--------

Community Amateur Sports Clubs (CASCs)

29. Forecast of relief to be provided in 2019-20

-1,134	0	-1,134
--------	---	--------

Rural shops etc

30. Forecast of relief to be provided in 2019-20

0	0	0
---	---	---

Small rural businesses

31. Forecast of relief to be provided in 2019-20

0	0	0
---	---	---

Other ratepayers

32. Forecast of relief to be provided in 2019-20

0	0	0
---	---	---

33. Relief given to Case A hereditaments

	<i>of which:</i>	0
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34. Relief given to Case B hereditaments

0		
---	--	--

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2019-20**

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Ver 1.0

Local Authority : Tamworth

PART 2: NET RATES PAYABLE

You should complete column 1 only

Column 1
BA Area (exc.
Designated areas)

Column 2
Designated
areas

Column 3
TOTAL
(All BA Area)

35. Forecast of discretionary relief to be provided in 2019-20 (Sum of lines 27 to 32)

-21,268

0

36. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)

0

0

37. Total forecast discretionary relief to be provided in 2019-20

-21,268

0

-21,268

**DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT
(See Note K) (All data should be entered as -ve unless specified otherwise)**

Rural Rate Relief

38. Forecast of relief to be provided in 2019-20

0

0

0

Local Newspaper Relief

39. Forecast of relief to be provided in 2019-20

-1,500

0

-1,500

Supporting Small Businesses Relief

40. Forecast of relief to be provided in 2019-20

-7,455

0

-7,455

Discretionary Scheme

41. Forecast of relief to be provided in 2019-20

-42,651

0

-42,651

Telecoms Relief (see Note L)

42. Forecast of relief to be provided in 2019-20

0

0

0

Retail Discount

43. Forecast of relief to be provided in 2019-20

-610,131

0

-610,131

44. Forecast of discretionary reliefs funded through S31 grant to be provided in 2019-20 (Sum of lines 38 to 43)

-661,737

0

45. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)

0

0

46. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2019-20

-661,737

0

-661,737

NET RATES PAYABLE

47. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs

£
35,449,875

£
0

£
35,449,875

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDRI
2019-20**

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Ver 1.0

Local Authority : Tamworth

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

You should complete column 1 only

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas) <i>Complete this column</i>	Designated Areas <i>Do not complete this column</i>	TOTAL (All BA Area) <i>Do not complete this column</i>
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	35,449,875	0	35,449,875
(LESS) LOSSES			
2. Estimated bad debts in respect of 2019-20 rates payable	-141,800	0	-141,800
3. Estimated repayments in respect of 2019-20 rates payable	-1,407,000	0	-1,407,000
COLLECTABLE RATES			
4. Net Rates payable less losses	33,901,075	0	33,901,075
DISREGARDED AMOUNTS			
5. Renewable Energy	0	0	0
6. Shale Gas (see Note C)	0	0	0
7. Transitional Protection Payment		0	
8. Baseline		0	
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts		0	0
DESIGNATED AREAS IN 100% PILOT AREAS			
10. Designated Areas Qualifying Relief	0	0	0
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief: Not applicable	0	0	0
Growth Pilot Areas			
12. Net Rates payable for Growth Baseline comparison	0		0
13. Growth Baseline	0		0
14. Additional Growth in 'Growth Pilot' Areas	0		0
Port of Bristol			
15. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
16. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer : _____

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2019-20**

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

Ver 1.0

Local Authority : Tamworth

PART 4: ESTIMATED COLLECTION FUND BALANCE

OPENING BALANCE

1. Opening Balance (From Collection Fund Statement)	£	£
		690,610

BUSINESS RATES CREDITS AND CHARGES

2. Business rates credited and charged to the Collection Fund in 2018-19	£	34,216,707
3. Sums written off in excess of the allowance for non-collection	£	0
4. Changes to the allowance for non-collection	£	-199,015
5. Amounts charged against the provision for appeals following RV list changes	£	1,574,001
6. Changes to the provision for appeals	£	-1,425,704
7. Total business rates credits and charges (Total lines 2 to 6)		34,165,989

OTHER RATES RETENTION SCHEME CREDITS

8. Transitional protection payments received, or to be received in 2018-19	£	0
9. Transfers/payments to the Collection Fund for end-year reconciliations	£	0
10. Transfers/payments into the Collection Fund in 2018-19 in respect of a previous year's deficit	£	555,839
11. Total Other Credits (Total lines 8 to 10)		555,839

OTHER RATES RETENTION SCHEME CHARGES

12. Transitional protection payments made, or to be made, in 2018-19	£	-703,711
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2018-19	£	-16,368,246
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2018-19	£	-3,273,649
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2018-19	£	-13,094,597
16. Transfers made, or to be made, to the billing authority's General Fund; and payments made, or to be made, to a precepting authority in respect of disregarded amounts in 2018-19	£	-90,018
17. Transfers/payments from the Collection Fund for end-year reconciliations	£	0
18. Transfers/payments made from the Collection Fund in 2018-19 in respect of a previous year's surplus	£	0
19. Total Other Charges (Total lines 12 to 18)		-33,530,221

ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2018-19 - Surplus (positive), Deficit (Negative)

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)	£	1,882,217
--	---	-----------

Checked by Chief Financial / Section 151 Officer :

SUPPLEMENTARY INFORMATION ON HEREDITAMENTS BEING GRANTED RELIEF FROM NATIONAL NON-DOMESTIC RATES AND THE AMOUNT OF RELIEF GRANTED

Please complete the following questions on hereditaments that were being granted relief from national non-domestic rates and the amount of relief granted

If you have any queries on completing the form please contact Nigel Harrison by email to nndr.statistics@communities.gov.uk

The completed form must be returned to nndr.statistics@communities.gov.uk no later than 31 JANUARY 2019

Authority Name	Tamworth
E-code	E3439
Contact name	Michael Buckland
Contact number	01827 709523
Contact e-mail	michael-buckland@tamworth.gov.uk

Ver 1.0

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2018 *

Number of hereditaments that were being granted relief as at 31 December 2018*

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2018*	82
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2018*	4
c. Number of hereditaments that were being granted rural general stores, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2018*	0
d. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2018*	0
e. Number of hereditaments that were being granted empty property relief as at 31 December 2018* of which:	95
i. those that are classed as "industrial property" above the exemption threshold	11
ii. those that have "listed building status"	34
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	2
v. those where the hereditament is empty and not included in categories i to iv	42
vi. those that are classed as "non-industrial" above the exemption threshold	6

DISCRETIONARY RELIEF

f. Number of hereditaments that were being granted charitable relief as at 31 December 2018*	17
g. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2018*	1
h. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2018*	2
i. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2018*	0
j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2018*	0
k. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2018*	0
l. Number of hereditaments subject to a S47 local discount as at 31 December 2018*	0

DISCRETIONARY RELIEF FUNDED THROUGH SECTION 31 GRANT

m. Number of hereditaments receiving Rural Rate Relief as at 31 December 2018	0
n. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2018	1
o. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2018	5
p. Number of hereditaments receiving Discretionary Scheme relief as at 31 December 2018	97
q. Number of hereditaments receiving Pub relief as at 31 December 2018	16

SMALL BUSINESS RATE RELIEF

r. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2018*	545
s. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2018*	718
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	681
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	37
t. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2018*	818

* The data should be as at 31 December 2018 or as soon as possible after that date

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2019-20

Tamworth

Ver 1

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2019-20

Amount of relief to be granted in 2019-20 (£)

EMPTY PROPERTY RELIEF

a. Estimated value of empty property relief to be granted in 2019-20

-1,061,162

of which:

i. Relief to be given - industrial property above the exemption threshold

-391,172

ii. Relief to be given - listed building status

-229,227

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-12,298

v. Relief to be given where the hereditament is empty and is not included in categories i to iv

-173,497

vi. Relief to be given - "non-industrial" above the exemption threshold

-254,968

SMALL BUSINESS RATE RELIEF

b. The cost of small business rate relief for properties within the billing authority area

-2,224,583

of which:

i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount

-2,085,075

ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale

-139,508

DATE OF LATEST INFORMATION

Date of latest information taken into account when calculating the figures on the supplementary form

31/12/2018

Notes :

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