

NON-CONFIDENTIAL  
BOROUGH OF TAMWORTH



# CABINET

Date 22 January 2020

Wednesday, 22nd January, 2020, 6.00 pm in Committee Room 1, Marmion House,  
Lichfield Street, Tamworth, B79 7BZ

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## SUPPLEMENT – ADDITIONAL DOCUMENTS

Further to the Agenda and Papers for the above meeting, previously circulated, please find attached the following further information, which was not available when the agenda was issued:

### Agenda No. Item

7. **Business Rates Income Forecast 2020/21** (Pages 3 - 24)  
*(Report of the Portfolio Holder for Assets and Finance)*

Yours faithfully

A handwritten signature in black ink, appearing to be 'AOS', followed by a long horizontal line extending to the right.

Chief Executive

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

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22 January 2020

**REPORT OF THE PORTFOLIO HOLDER FOR ASSETS AND FINANCE****BUSINESS RATES INCOME FORECAST 2020/21****EXEMPT INFORMATION**

None

**PURPOSE**

To report to and seek endorsement from Members on the Business Rates income forecast for 2020/21.

**RECOMMENDATIONS**

1. Members approve the Business Rates income forecast for 2020/2021 and subsequent NNDR1 form for submission to MHCLG by 31 January 2020, 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 2020/21, 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 2020/21 (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 2020/21 and future years.

There also remains a high degree of uncertainty arising from the most significant changes in Local Government funding for a generation. The following reforms were planned to be in place by 2020/21 but given announcements following the 2019 Spending Round these have been deferred until 2021/22.

The Government previously stated its intention to hold a new Spending Review in 2019, covering the period 2020/21 to 2022/23. However, a one-year Spending Round has been carried out, covering the financial year 2020/21; and this will be followed in 2020 by a full Spending Review, reviewing public spending as a whole and setting multi-year budgets.

In addition, the Government have said that, given the need to provide certainty and stability for next year, the longer-term reforms for the local government finance system, including business rates retention and fairer funding (Review of Relative Needs and Resources), have been delayed until 2021/22. **There is a high risk that these reforms, including the planned Business Rates Reset (when a proportion of the growth in business rates achieved since 2013/14 will be redistributed), will have a significant effect on the Council's funding level from 2021/22**

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 – 1.6% p.a. for 2020/21 followed by c.2.0% p.a. (in line with Office for Budget Responsibility – OBR forecasts).

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 2019 to date is **£21,945.61**.

## 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 2020/21.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2020/21;
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 2020/21	Variance
	January 2019 2020/21		
Collectable	£34,804,196	£36,309,491	£1,505,295
Transitional adj. to be paid to Central Govt.	(£142,583)	(£139,353)	£3,230
Cost of Collection	(£89,508)	(£89,309)	£199
Estimated yield	£34,572,105	£36,080,829	£1,508,724
Authority Retained share	£13,828,842	£14,432,332	£603,490
Less: Tariff	(£10,405,841)	(£10,405,841)	-
<b>Total</b>	£3,423,001	£4,026,491	£603,490
Less: Authority Baseline	(£2,338,506)	(£2,338,506)	-
<b>Total Growth</b>	£1,084,495	£1,687,985	£603,490

The estimated net yield of £13,828,842 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund (compared to a budgeted yield of £14,432,332). This is reduced by the tariff payable of £ (£10,405,841 in 2020/21) and the 50% levy on business rates in excess of the Government assessed baseline. *Reduced funding of £603,490* is reported, subject to reduced levy payment of

£284,926 and reduced S.31 Grant income of £12,838 – equating to a net reduction of £331,402 when compared to the Draft MTFS forecast.

Once the projected surplus for 2019/20 of **£806,546** and forecast Section 31 Grant & projected levy changes are taken into account, an **overall reduction in funding of £8,783** is reported for 2020/21.

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 2020/21 equates to 4.7% of the net collectable business rates.

While there is an impact on the MTFS for 2020/21, there will be no impact for the projections over the remaining medium term planning period to 2024/25 which are budgeted at estimated baseline levels given the uncertainty over funding levels from 2021/22.

**This will be updated within the final MTFS report in February 2020.**

## **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.

The Government previously stated its intention to hold a new Spending Review in 2019, covering the period 2020/21 to 2022/23. However, a one-year Spending Round has been carried out, covering the financial year 2020/21; and this will be followed in 2020 by a full Spending Review, reviewing public spending as a whole and setting multi-year budgets.

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 rather than 100% as previously planned. In addition, the Government has delayed the implementation of 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 now take effect from 2020/21. There is a high risk that this will have a significant effect on the Council's funding level from 2021/22.

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 2020/21 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 2020 – 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 2020/21) requires Cabinet approval of the tax base by 31 January 2020.

## **EQUALITIES IMPLICATIONS**

None

## **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. It should be noted that following the successful bid a Staffordshire wide 75% Business Rates Pilot arrangement was in place for 2019/20 where no levy was payable. For 2020/21, the Council has received confirmation from MHCLG that the Staffordshire Business Rates pool will continue for 2020/21 – but at the previous 50% retention level rather than at the 75% 'pilot' level.
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 joined a Staffordshire wide 75% Business Rates Pilot arrangement. For 2020/21, the Council has received confirmation from MHCLG that the Staffordshire Business Rates pool will continue for 2020/21 – but at the previous 50% retention level rather than at the 75% ‘pilot’ level.

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 2020.

The Business Rates income is the net rate income yield for 2020/21. 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 2020/21 per NNDR 1 return is **£.34,572,105**

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

9% to Staffordshire County Council under the Staffordshire business rates pool (this was 34% under the pilot arrangement for 2019/20) and

1% to Staffordshire Fire & Rescue Authority.

#### NNDR1 Reconciliation to Draft MTFS Forecasts

Income from Business Rates Retention	NNDR1 January 2020 2020/21	Draft MTFS / Budgeted 2020/21	Variance
Collectable	£34,804,196	£36,309,491	£1,505,295
Transitional adj. to be paid to Central Govt.	(£142,583)	(£139,353)	£3,230
Cost of Collection	(£89,508)	(£89,309)	£199
Estimated yield	£34,572,105	£36,080,829	£1,508,724
Authority Retained share	£13,828,842	£14,432,332	£603,490
Less: Tariff	(£10,405,841)	(£10,405,841)	-
<b>Total</b>	£3,423,001	£4,026,491	£603,490
Less: Authority Baseline	(£,2,338,506)	(£,2,338,506)	-
<b>Total Growth</b>	£1,084,495	£1,687,985	£603,490
<b>Section 31 Grants</b>			
SBRR	£753,838	£756,310	£2,472
Other S31 Grants	£341,714	£352,080	£10,366
50% Levy payable	(£1,090,024)	(1,374,950)	(£284,926)
Add: Baseline	£2,338,506	£2,338,506	-
<b>Total</b>	£3,428,529	£3,759,931	£331,402
Draft MTFS assumption	£3,759,931	£3,759,931	-
<b>(Addition) / reduction in funding level</b>	£331,402	-	(£331,402)
<b>Total for the year</b>	£35,468,320	£36,170,138	£701,979

<b>Total Retained for the year</b>	£3,428,529	£3,759,931	£331,402
Draft MTFS assumption	£3,759,931	£3,759,931	£0
(Addition) / reduction in funding level	£331,402	-	£331,402
Estimated Surplus / (Deficit) b/fwd	£322,618	-	(£322,618)
<b>Total (Addition)/ Reduction in funding level</b>			£8,783

Central Share (DCLG)	£17,286,053	£18,040,415	£754,362
Borough Council	£13,828,842	£14,432,332	£603,490
County Council	£3,111,489	£3,247,275	£135,786

Fire & Rescue Authority	£345,721	£360,808	£15,087
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Estimated surplus b/fwd 2018/19	£386,707	-	(£386,707)
2019/20	£419,839	-	(£419,839)

Central Share (DCLG)	£17,592,649	£18,040,415	£447,766
Borough Council	£14,240,969	£14,521,641	£280,672
County Council	£3,280,755	£3,247,275	(£33,480)
Fire & Rescue Authority	£353,786	£360,808	£7,022

## REPORT AUTHOR

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e-mail [michael-buckland@tamworth.gov.uk](mailto:michael-buckland@tamworth.gov.uk)

## 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 2020/21.**

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Ministry of Housing,  
Communities &  
Local Government

## **NATIONAL NON-DOMESTIC RATES RETURN** **NNDR1 2020-21**

Please e-mail to : [ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk)

Please enter your details after checking that you have selected the correct authority name

Forms should be returned to the Ministry of Housing, Communities and Local Government by **Friday 31 January 2020**

**All figures should be entered in whole £**

Please remember that a copy of this form, signed by your Chief Financial Officer / Section 151 officer should also be sent to your relevant Precepting Authorities, and Pool Leads (if applicable).

These instructions highlight the special features of the form and should be **read in conjunction with the Guidance Notes and Validation notes.**

### **Completing the form**

1. The form can be set up for each individual local authority by selecting the appropriate authority name from the list. The example shows the local authority ZZZZ. Once a local authority name is selected the spreadsheet will automatically complete the data for the white cells with a blue border.

2. There are three different type of input cells:



\* White, Black Border - these are blank for new data - Please ensure all white cells are filled before submitting the form including entering zeroes where appropriate.



\* White background, green border - These cells are information cells and have the appropriate formula in them. **Please do not overwrite the formula.**



\* White background, blue border - actual data entered by the Ministry of Housing, Communities and Local Government into these cells.

The **Total column** is greened out - there is no need to enter data in any of these cells.

In addition areas of the form are **greyed out** - especially for those authorities that do not have designated areas. **Please do not enter data** in these areas as this will cause delay as we will have to ask you to complete a revised form.

### **Entering data**

3. All values in the form should be entered in whole £. Except for part 1 of the form, **receipts** (eg sums due to the billing authority from ratepayers, or central government) should always be entered as **positive numbers**. **Payments from the authority, or amounts foregone** (eg reliefs given to ratepayers) should always be entered as **negative numbers**.

4. Where possible, you will be prevented from entering data with the wrong sign (+ve when it should be -ve or vice versa).

### **Updates**

*We will use this area to list any updates to the form in the future if required*

### **Checking the Validation Sheet**

5. Once the form has been completed go to the validation sheet and check if any of the data require any further explanation. The data are compared with the NNDR1 for 2019-20 and, if the change in number or percentage terms is higher or lower than we would normally expect, you are asked to provide an explanation for the change in the box provided.

For further details on the types of checks we do see *Validation notes for NNDR1 2020-21*.

### **Signing the Form**

6. When the data have been checked and verified please email the complete file to [ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk)

7. Print a copy of the form for signing by your Chief Financial / Section 151 Officer. The form can be printed by using the defined print area.

**The signed copy must be forwarded as a pdf document by email to the Ministry of Housing, Communities and Local Government using the email address above. NB We require just one copy of a signed form.**

8. A copy of the form must also be sent to your NNDR contact at all your major precepting authorities.

9. If you experience any problems using the form please email

[ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk)

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**

**2020-21**

Please e-mail to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2020.  
In addition, a certified copy of the form should be returned by no later than **31 January 2020** 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:

Derby
Derbyshire Dales
Derbyshire Dales
Tamworth
Tamworth
Tamworth

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 £ 34,804,196

**TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority 0

3. Sums due from the authority 142,583

**COST OF COLLECTION (See Note A)**

4. Cost of collection formula 89,508

5. Legal costs 0

6. Allowance for cost of collection 89,508

**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 Oil and Gas Sites Schemes (see Note C) 0

**NON-DOMESTIC RATING INCOME**

13. Line 1 plus line 2, minus lines 3, 6 - 9 and 12 34,572,105

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**

**2020-21**

Please e-mail to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2020.  
In addition, a certified copy of the form should be returned by no later than **31 January 2020** 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

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 2020-21 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
<b>Retained NNDR shares</b>	£	£	£	£	£
14. % of non-domestic rating income to be allocated to each authority in 2020-21	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2020-21</b>					
15. Non-domestic rating income from rates retention scheme	17,286,053	13,828,842	3,111,489	345,721	34,572,105
16. (less) deductions from central share	0	0	0	0	0
17. <b>TOTAL:</b>	17,286,053	13,828,842	3,111,489	345,721	34,572,105
<b>Other income for 2020-21</b>					
18. add: cost of collection allowance		89,508			89,508
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 oil and gas sites 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 growth retained in Additional Growth Pilots		0	0	0	0
25. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>	£	£	£	£	£
Percentages to be used to distribute the collection fund surplus/deficit					
26. % for distribution of "in-year" surplus/deficit (ie 2019-20)	25%	40%	34%	1%	100%
26a. "In-year" surplus (positive) /deficit (negative)	96,677	154,683	131,480	3,867	386,707
27. % for distribution of "prior-year" surplus/deficit (ie 2018-19)	50%	40%	9%	1%	100%
27a. "Prior-year" surplus (positive) / deficit (negative)	209,919	167,936	37,786	4,198	419,839
28. Estimated Surplus/Deficit at end of 2019-20	306,596	322,619	169,266	8,065	806,546
<b>TOTAL FOR THE YEAR</b>	£	£	£	£	£
29. Total amount due to authorities	17,592,649	14,240,969	3,280,755	353,786	35,468,159

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

**2020-21**

Please e-mail to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2020.  
In addition, a certified copy of the form should be returned by no later than **31 January 2020** 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

Local Authority : Tamworth

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

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

*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
	£	£	£	£
<b>Multiplier Cap</b>				
30. Cost of cap on 2014-15, 2015-16 and post-2018-19 small business rates multipliers	554,262	124,709	13,857	692,828
<b>Small Business Rate Relief</b>				
31. Cost of doubling SBRR & threshold changes for 2020-21	698,613	157,188	17,465	873,266
31a. Additional compensation for loss of supplementary multiplier income	53,729	12,089	1,343	67,161
32. Cost to authorities of maintaining relief on "first" property	1,496	336	37	1,869
<b>Rural Rate Relief</b>				
33. Cost to authorities of providing 100% rural rate relief	0	0	0	0
<b>Supporting Small Businesses Relief</b>				
34. Cost to authorities of providing relief	3,339	752	84	4,175
<b>Discretionary Scheme</b>				
35. Cost to authorities of providing relief	2,536	570	63	3,169
<b>Designated Areas qualifying relief in 100% pilot areas</b>				
36. Cost to authorities of providing relief	0	0	0	0
<b>Telecoms Relief</b>				
37. Cost to authorities of providing relief	0	0	0	0
<b>Retail discount</b>				
38. Cost to authorities of providing relief	198,645	44,695	4,966	248,306
<b>TOTAL FOR THE YEAR</b>				
39. Amount of Section 31 grant due to authorities to compensate for reliefs	1,512,620	340,339	37,815	1,890,774

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 39, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 39)

Certificate of Chief Financial Officer / Section 151 Officer

NDR1 2020-21

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 : .....



**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2020-21**

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) <b>Complete this column</b>	Column 2 Designated areas <b>Do not complete this column</b>	Column 3 TOTAL (All BA Area) <b>Do not complete this column</b>
	£	£	£
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at <input type="text" value="18/12/2019"/>	<input type="text" value="82,105,287"/>	<input type="text" value="0"/>	<input type="text" value="82,105,287"/>
2. Small business rating multiplier for 2020-21 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2020-21 (RV x multiplier)	<input type="text" value="40,970,538"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="121,088"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2020-21	<input type="text" value="41,091,626"/>	<input type="text" value="0"/>	<input type="text" value="41,091,626"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note F)</b>			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-111,035"/>	<input type="text" value="0"/>	<input type="text" value="-111,035"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="253,618"/>	<input type="text" value="0"/>	<input type="text" value="253,618"/>
8. Net cost of transitional arrangements	<input type="text" value="142,583"/>	<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="142,583"/>	<input type="text" value="0"/>	<input type="text" value="142,583"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))</b>			
11. Sum due to/(from) authority	<input type="text" value="-142,583"/>	<input type="text" value="0"/>	<input type="text" value="-142,583"/>

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2020-21**

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)
<b>MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Small Business Rate Relief</b>			
12. Forecast of relief to be provided in 2020-21	-2,372,040	0	-2,372,040
13. of which: relief on existing properties where a 2nd property is occupied	-3,593	0	-3,593
14. Additional yield from the small business supplement (Show as +ve)	825,940	0	825,940
15. Net cost of small business rate relief (line 12 + line 14)	-1,546,100	0	-1,546,100
<b>Charitable occupation</b>			
16. Forecast of relief to be provided in 2020-21	-1,408,412	0	-1,408,412
<b>Community Amateur Sports Clubs (CASCs)</b>			
17. Forecast of relief to be provided in 2020-21	-46,182	0	-46,182
<b>Rural rate relief</b>			
18. Forecast of relief to be provided in 2020-21	0	0	0
<b>Telecoms Relief (see Note L)</b>			
19. Forecast of relief to be provided in 2020-21	0	0	0

20. Forecast of mandatory reliefs to be provided in 2020-21 (Sum of lines 15 to 19)	-3,000,694	0	-3,000,694
21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-266,186	0	-266,186
<b>22. Total forecast mandatory reliefs to be provided in 2020-21</b>	<b>-3,266,880</b>	<b>0</b>	<b>-3,266,880</b>

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

<b>Partially occupied hereditaments</b>			
23. Forecast of 'relief' to be provided in 2020-21	-42,500	0	-42,500
<b>Empty premises</b>			
24. Forecast of 'relief' to be provided in 2020-21	-1,106,490	0	-1,106,490

25. Forecast of unoccupied property 'relief' to be provided in 2020-21 (Line 23 + line 24)	-1,148,990	0	-1,148,990
26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-178,940	0	-178,940
<b>27. Total forecast unoccupied property 'relief' to be provided in 2020-21</b>	<b>-1,327,930</b>	<b>0</b>	<b>-1,327,930</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2020-21**

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)
<b>DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Charitable occupation</b>			
28. Forecast of relief to be provided in 2020-21	-14,795	0	-14,795
<b>Non-profit making bodies</b>			
29. Forecast of relief to be provided in 2020-21	-2,277	0	-2,277
<b>Community Amateur Sports Clubs (CASCs)</b>			
30. Forecast of relief to be provided in 2020-21	-870	0	-870
<b>Rural shops etc</b>			
31. Forecast of relief to be provided in 2020-21	0	0	0
<b>Small rural businesses</b>			
32. Forecast of relief to be provided in 2020-21	0	0	0
<b>Other ratepayers (refer to guidance for further details)</b>			
33. Forecast of relief to be provided in 2020-21	0	0	0
	<i>of which:</i>	<i>of which:</i>	
34. Relief given to Case A hereditaments		0	
35. Relief given to Case B hereditaments	0		
36. Forecast of discretionary relief to be provided in 2020-21 (Sum of lines 28 to 33)	-17,942	0	
37. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0	
<b>38. Total forecast discretionary relief to be provided in 2020-21</b>	<b>-17,942</b>	<b>0</b>	<b>-17,942</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2020-21**

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)
<b>DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT</b> (See Note K) (All data should be entered as -ve unless specified otherwise)			
<b>Rural Rate Relief</b>			
39. Forecast of relief to be provided in 2020-21	0	0	0
<b>Supporting Small Businesses Relief</b>			
40. Forecast of relief to be provided in 2020-21	-8,029	0	-8,029
<b>Discretionary Scheme</b>			
41. Forecast of relief to be provided in 2020-21	-6,093	0	-6,093
<b>Retail Discount</b>			
42. Forecast of relief to be provided in 2020-21	-477,475	0	-477,475
43. Forecast of discretionary reliefs funded through S31 grant to be provided in 2020-21 (Sum of lines 39 to 42)	-491,597	0	-491,597
44. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0	
<b>45. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2020-21</b>	<b>-491,597</b>	<b>0</b>	<b>-491,597</b>
<b>NET RATES PAYABLE</b>			
46. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 36,129,860	£ 0	£ 36,129,860

Checked by Chief Financial / Section 151 Officer :

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2020-21**

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 BA Area (exc. Designated areas)  Complete this column	Column 2 Designated Areas  Do not complete this column	Column 3 TOTAL (All BA Area)  Do not complete this column
	£	£	£
<b>NET RATES PAYABLE</b>			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	36,129,860	0	36,129,860
<b>(LESS) LOSSES</b>			
2. Estimated bad debts in respect of 2020-21 rates payable	-144,520	0	-144,520
3. Estimated repayments in respect of 2020-21 rates payable	-1,181,144	0	-1,181,144
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	34,804,196	0	34,804,196
<b>DISREGARDED AMOUNTS</b>			
5. Renewable Energy	0	0	0
6. Shale oil and gas sites scheme (see Note C)	0	0	0
7. Transitional Protection Payment		0	
8. Baseline		0	
<b>DISREGARDED AMOUNTS</b>			
9. Total Disregarded Amounts		0	0
<b>DESIGNATED AREAS IN 100% PILOT AREAS</b>			
10. Designated Areas Qualifying Relief: Not applicable	0	0	0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
11. Designated Areas Qualifying Relief	0	0	0
<b>Additional Growth Pilot Areas</b>			
12. Net Rates payable for Growth Baseline comparison: Not applicable	0		0
13. Growth Baseline : Not applicable	0		0
14. Additional Growth in 'Growth Pilot' Areas: Not Applicable	0		0
<b>Port of Bristol</b>			
15. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
16. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer :

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2020-21**

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**

(Please refer to guidance notes for details about these cells.)

**OPENING BALANCE**

1. Opening Balance (From Collection Fund Statement)

£

£

2,302,056

**BUSINESS RATES CREDITS AND CHARGES**

2. Business rates credited and charged to the Collection Fund in 2019-20

34,371,199

3. Sums written off in excess of the allowance for non-collection

0

4. Changes to the allowance for non-collection

-390,568

5. Amounts charged against the provision for alteration of lists and appeals following RV list changes

1,736,697

6. Changes to the provision for alteration of lists and appeals

-1,349,026

**7. Total business rates credits and charges (Total lines 2 to 6)**

34,368,302

**OTHER RATES RETENTION SCHEME CREDITS**

8. Transitional protection payments received, or to be received in 2019-20

0

9. Transfers/payments to the Collection Fund for end-year reconciliations

0

10. Transfers/payments into the Collection Fund in 2019-20 in respect of a previous year's deficit

0

**11. Total Other Credits (Total lines 8 to 10)**

0

**OTHER RATES RETENTION SCHEME CHARGES**

12. Transitional protection payments made, or to be made, in 2019-20

-429,102

13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2019-20

-8,365,834

14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2019-20

-11,711,887

15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2019-20

-13,385,014

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 2019-20

-89,758

17. Transfers/payments from the Collection Fund for end-year reconciliations

0

18. Transfers/payments made from the Collection Fund in 2019-20 in respect of a previous year's surplus

-1,882,217

**19. Total Other Charges (Total lines 12 to 18)**

-35,863,812

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2019-20 - Surplus (positive), Deficit (Negative)**

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

£

806,546

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 us with the subject heading '*WNDR1 query*' by email to [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk)

The completed form must be returned to [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) no later than 31 JANUARY 2020

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 2019 \***

**Number of hereditaments that were being granted relief as at 31 December 2019\***

**MANDATORY RELIEF**

a. Number of hereditaments that were being granted charitable relief as at 31 December 2019*	83
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2019*	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 2019*	0
d. Number of hereditaments that were being granted telecoms relief as at 31 December 2019	0
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2019*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2019* of which:	101
<i>i. those that are classed as "industrial property" above the exemption threshold</i>	8
<i>ii. those that have "listed building status"</i>	36
<i>iii. those that are "Community Amateur Sports Clubs"</i>	0
<i>iv. those that are "charities"</i>	1
<i>v. those where the hereditament is empty and not included in categories i to iv</i>	12
<i>vi. those that are classed as "non-industrial" above the exemption threshold</i>	44

**DISCRETIONARY RELIEF**

g. Number of hereditaments that were being granted charitable relief as at 31 December 2019*	18
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2019*	1
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2019*	1
j. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2019*	0
k. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2019*	0
l. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2019*	0
m. Number of hereditaments subject to a S47 local discount as at 31 December 2019*	0

**RELIEF FUNDED THROUGH SECTION 31 GRANT**

n. Number of hereditaments receiving Rural Rate Relief as at 31 December 2019	0
o. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2019	1
p. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2019	5
q. Number of hereditaments receiving Discretionary Scheme relief as at 31 December 2019	85

**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 2019*	539
s. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2019*	750
of which:	
<i>i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount</i>	699
<i>ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale</i>	51
t. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2019*	820

\* The data should be as at 31 December 2019 or as soon as possible after that date.

**PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2020-21**

Amount of relief to be granted in 2020-21 (£)

**EMPTY PROPERTY RELIEF**

a. Estimated value of empty property relief to be granted in 2020-21

-1,106,490

of which:

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

-445,953

ii. Relief to be given - listed building status

-246,525

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-3,533

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

-202,453

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

-208,026

**SMALL BUSINESS RATE RELIEF**

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

-2,372,040

of which:

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

-2,187,807

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

-184,233

**DATE OF LATEST INFORMATION**

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

31/12/2019

Notes :