

NON-CONFIDENTIAL
BOROUGH OF TAMWORTH



CABINET

Date 21st January 2021

Thursday, 21st January, 2021, 6.00 pm in Online Meeting

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 2021/22** (Pages 3 - 26)
(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

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

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21 January 2021

REPORT OF THE PORTFOLIO HOLDER FOR ASSETS AND FINANCE**BUSINESS RATES INCOME FORECAST 2021/22****EXEMPT INFORMATION**

None.

PURPOSE

To report to and seek endorsement from Members on the Business Rates income forecast for 2021/22.

RECOMMENDATIONS

1. Members approve the Business Rates income forecast for 2021/22 and subsequent NNDR1 form for submission to MHCLG by 31 January 2021, 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 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.
- The ongoing effects of the global pandemic on local businesses and ultimately the Council's finances.

For 2021/22, 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. It also follows that the risk of appeals increases substantially due to the current economic climate and the effects of covid 19.

The estimates included in the NNDR1 form for 2021/22 (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/decline 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 arising from the Government response to the pandemic) to inform the projected business rates levels for 2021/22 and future years.

The Government has confirmed that the longer-term reforms for the local government finance system (including the move to 75% Business Rates Retention and Fairer Funding Review of Relative Needs and Resources) will be deferred again as a result of the pandemic, although no timescales have been released. In addition, the next planned national Business Rates Revaluation, planned for 2021 will take effect from 2023.

The Government said it will keep an open dialogue with the local authorities about the best approach to the next financial year, including how to treat accumulated business rates growth (pending the planned business rates baseline reset) and the approach to the 2021/22 local government finance settlement – the Government

have confirmed that the reset will be deferred which means District Councils keep the accumulated growth in business rates (as they did last year) – subject to the effect of the pandemic on future business rate income.

No papers were published but the Secretary of State confirmed a commitment to the Fair Funding Review and the business rates reset; but in answering questions from MPs he indicated only that there “may be an opportunity next year” to bring forward proposals for reform and he confirmed that he did not know when reform would be implemented.

There remains 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 2022/23.

The Government is also undertaking a fundamental review of the Business Rates system and is currently considering responses to the call for evidence. A final report setting out the full conclusions of the review will be published in spring 2021. To support businesses in the near-term, the government has decided to freeze the business rates multiplier in 2021/22, saving businesses in England an estimated £575 million over the next five years. Local authorities will be fully compensated for this decision. It is also considering options for further Covid-19 related support through business rates reliefs. In order to ensure that any decisions best meet the evolving challenges presented by Covid-19, the government will outline plans for 2021/22 reliefs in the coming months.

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 2020 to date is **£20,683.32**.

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 2021/22.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2021/22;
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 January 2021 2021/22	Draft MTFS / Budgeted 2021/22	Variance
Collectable Transitional Protection Payments	£33,091,010	£33,066,614	(£24,396)
Cost of Collection	(£87,883)	(£386,617)	(£298,734)
Estimated yield	(£87,590)	(£90,135)	(£2,545)
	£32,915,537	£32,589,862	(£325,675)
Authority Retained share	£13,166,215	£13,035,945	(£130,270)
Less: Tariff	(£10,405,841)	(£10,405,841)	-
Total	£2,760,374	£2,630,104	(£130,270)
Less: Authority Baseline	(£2,338,506)	(£2,338,506)	-
Total Growth	£421,868	£291,598	(£130,270)
Section 31 Grants			
SBRR	£806,897	£841,260	£34,363
Other S31 Grants	£145,697	£759,897	£614,200
50% Levy payable	(£687,231)	(£937,210)	(£249,979)
Add: Baseline	£2,338,506	£2,338,506	-
Total	£3,025,737	£3,294,051	£268,314

The estimated net yield of £13,166,215 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund. This is reduced by the tariff payable of £10,405,841 in 2021/22 and the 50% levy on business rates in excess of the Government assessed baseline.

Increased funding of £130,270 is reported, subject to reduced levy payment of £249,979 and reduced S.31 Grant income of £648,563 – equating to a net reduction of £268,314 when compared to the Draft MTFS forecast.

This is mainly due to increased uncertainty and therefore an increased provision in 2020/21 for appeals and mandatory relief, following updated information from Analyse Local – in light of the potential impact of the pandemic on future business rate appeal levels.

A deficit of £19.1m is reported for 2020/21 – however, this will be reduced by additional section 31 grant for the extended retail relief in 2020/21 of £17.7m due to the pandemic. However, this will need to be transferred to reserve and released during 2021/22 in line with Collection Fund accounting practice.

This means that it is forecast that there will be a net deficit for 2020/21 after receipt of section 31 grant of £2m.

	Collection Fund 2020/21
Reconciliation	
Deficit over 3 years	(£19,147,174)
S31 Grant for additional reliefs	£17,692,833
less S31 grant already received for retail relief	(£477,475)
Surplus B/Fwd	(£831,024)
Surplus distributed 2020/21	£806,546
Net surplus / (Deficit) 2020/21 to be spread	(£1,956,294)

In addition, due to the pandemic, the Council is required by regulation to spread the deficit over 3 years (net of the additional section 31 grant income) – as follows:

Local Government Share of deficit after S31 grants	Estimate 2020/21	Budget 2021-22	Budget 2022-23	Budget 2023-24
<u>Transfer Estimated Balance</u>				
SCC share of Estimated Surplus	(£169,266)	£1,599,749	£58,689	£58,689
Staffordshire Fire share of Estimated Surplus	(£8,065)	£178,430	£6,521	£6,521
TBC Share of Estimated Surplus	(£322,619)	£7,137,191	£260,839	£260,839
Sub Total	(£499,950)	£8,915,370	£326,049	£326,049
Section 31 Grants for additional Business Rate Reliefs				
SCC share	-	(£1,541,060)	-	-
Staffordshire Fire	-	(£171,909)	-	-
TBC Share	-	(£6,876,352)	-	-
Sub Total	-	(£8,589,321)	-	-
<u>Estimated Balance after Section 31 grants</u>				
SCC share	(£169,266)	£58,689	£58,689	£58,689
Staffordshire Fire	(£8,065)	£6,521	£6,521	£6,521
TBC Share	(£322,619)	£260,839	£260,839	£260,839
Sub Total	(£499,950)	£326,049	£326,049	£326,049

This deficit will also be included within the updated MTFs report in February 2021.

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 has confirmed that the longer-term reforms for the local government finance system (including the move to 75% Business Rates Retention and Fairer Funding Review of Relative Needs and Resources) will be deferred again as a result of the pandemic, although no timescales have been released. In addition, the next planned national Business Rates Revaluation, planned for 2021 will take effect from 2023.

The Government said it will keep an open dialogue with the local authorities about the best approach to the next financial year, including how to treat accumulated business rates growth (pending the planned business rates baseline reset) and the approach to the 2021/22 local government finance settlement – the Government have confirmed that the reset will be deferred which means District Councils keep the accumulated growth in business rates (as they did last year) – subject to the effect of

the pandemic on future business rate income.

No papers were published but the Secretary of State confirmed a commitment to the Fair Funding Review and the business rates reset; but in answering questions from MPs he indicated only that there “may be an opportunity next year” to bring forward proposals for reform and he confirmed that he did not know when reform would be implemented.

There remains 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 2022/23.

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;
- Delayed developments due to the pandemic;
- Changes in entitlement to reliefs and reliefs available;
- Action taken by property owners/occupiers to avoid full liability and maximise Relief particularly empty property, charitable relief and properties remaining empty on insolvency;
- 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 2021/22 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	Medium / High

	maximise occupancy and rates payable.	
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 2021 – reflecting the economic climate and new legislation. This will be closely monitored during the year.	Medium

The Non-Domestic (Rates Retention) Regulations 2013 and the Department for Communities and Local Government – National Non-Domestic Rates Return 1 (NNDR1 2021/22) requires Cabinet approval of the tax base by 31 January 2021.

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.
- The effects of the pandemic on businesses
- Discretionary Rate Relief policy and the budgetary implications for the Council

REPORT AUTHOR

Michael Buckland, Head of Revenues, Tel 709523
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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 2021/22.

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NATIONAL NON-DOMESTIC RATES RETURN
NNDR1 2021-22

Please e-mail to : nndr.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 **Sunday 31 January 2021**

All figures should be entered in whole £

Please remember that a copy of this form 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

v1.1: 2020-21 data in the supplementary validations is fixed

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 2020-21 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 2021-22*.

Submitting the Form

6. When the data have been checked and verified please email the complete file to nndr.statistics@communities.gov.uk

7. The form should be sent by your Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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.

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 nndr.statistics@communities.gov.uk

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2021-22

Please e-mail to: ndr.statistics@communities.gov.uk by no later than 31 January 2021.
In addition, a certified copy of the form should be returned by no later than **31 January 2021** 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:

Tameside
Tamworth
Tandridge
Teignbridge
Telford and Wrekin UA
Tending

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

Ver 1.1

**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 **33,091,010**

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority **0**

3. Sums due from the authority **87,883**

COST OF COLLECTION (See Note A)

4. Cost of collection formula **87,590**

5. Legal costs **0**

6. Allowance for cost of collection **87,590**

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:

9a. sums retained by billing authority **0**

9b. sums retained by major precepting authority **0**

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (see Note C) **0**

NON-DOMESTIC RATING INCOME

11. Line 1 plus line 2, minus lines 3, 6 - 9 and 10 **32,915,537**

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2021-22

Please e-mail to: ndr.statistics@communities.gov.uk by no later than 31 January 2021.
In addition, a certified copy of the form should be returned by no later than **31 January 2021** 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

Ver 1.1

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 **2021-22** 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 NDR shares	£	£	£	£	£
12. % of non-domestic rating income to be allocated to each authority in 2021-22	50%	40%	9%	1%	100%
Non-Domestic Rating Income for 2021-22					
13. Non-domestic rating income from rates retention scheme	16,457,769	13,166,215	2,962,398	329,155	32,915,537
14.(less) deductions from central share	0				0
15	16,457,769	13,166,215	2,962,398	329,155	32,915,537
Other Income for 2021-22					
16. add: cost of collection allowance		87,590			87,590
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		0	0		0
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: in respect of Port of Bristol hereditament		0			0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
23. Surplus/Deficit at end of 2020-21 (including adjustment for three year spread)	-8,927,609	-7,137,191	-1,599,749	-178,430	-17,842,978
TOTAL FOR THE YEAR	£	£	£	£	£
24. Total amount due to authorities	7,530,161	6,116,614	1,362,649	150,725	15,160,149

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2021-22

Please e-mail to: nndr.statistics@communities.gov.uk by no later than 31 January 2021.
In addition, a certified copy of the form should be returned by no later than **31 January 2021** 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

Ver 1.1

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, 2020 spending review, 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				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22 small business rates multipliers	686,015	154,353	17,150	857,518
Small Business Rate Relief				
26. Cost of doubling SBRR & threshold changes for 2021-22	753,622	169,565	18,841	942,028
26a. Additional compensation for loss of supplementary multiplier income	51,658	11,623	1,291	64,572
27. Cost to authorities of maintaining relief on "first" property	1,617	364	40	2,021
Rural Rate Relief				
28. Cost to authorities of providing 100% rural rate relief	0	0	0	0
Supporting Small Businesses Relief				
29. Cost to authorities of providing relief	1,870	421	47	2,338
Designated Areas qualifying relief in 100% pilot areas				
30. Cost to authorities of providing relief	0	0	0	0
Telecoms Relief				
31. Cost to authorities of providing relief	0	0	0	0
Local newspaper relief				
32. Cost to authorities of providing relief	0	0	0	0
TOTAL FOR THE YEAR				
33. Amount of Section 31 grant due to authorities to compensate for reliefs	1,494,782	336,326	37,369	1,868,477

NB To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 33, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 33)

This completed Excel form should be e-mailed to nndr.statistics@communities.gov.uk and any relevant precepting authorities by the Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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.

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22

All figures must be entered in whole £
Note that any reliefs for the year 2021/22 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.1

Local Authority : Tamworth

PART 2: NET RATES PAYABLE

You should complete column 1 only

GROSS RATES PAYABLE

(All data should be entered as +ve unless specified otherwise) - see Note E

	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
	£		£
1. Rateable Value at <input type="text" value="23/12/2020"/>	<input type="text" value="80,378,084"/>	<input type="text"/>	<input type="text" value="80,378,084"/>
2. Small business rating multiplier for 2021-22 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2021-22 (RV x multiplier)	<input type="text" value="40,108,664"/>	<input type="text"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="678,000"/>	<input type="text"/>	
5. Forecast gross rates payable in 2021-22	<input type="text" value="40,786,664"/>	<input type="text"/>	<input type="text" value="40,786,664"/>
TRANSITIONAL ARRANGEMENTS (See Note F)			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-66,880"/>	<input type="text"/>	<input type="text" value="-66,880"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="154,763"/>	<input type="text"/>	<input type="text" value="154,763"/>
8. Net cost of transitional arrangements	<input type="text" value="87,883"/>	<input type="text"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="87,883"/>	<input type="text"/>	<input type="text" value="87,883"/>
TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))			
11. Sum due to/(from) authority	<input type="text" value="-87,883"/>	<input type="text"/>	<input type="text" value="-87,883"/>

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22

All figures must be entered in whole £
Note that any reliefs for the year 2021/22 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.1

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)
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 2021-22	-2,529,583		-2,529,583
13. of which: relief on existing properties where a 2nd property is occupied	-3,842		-3,842
14. Additional yield from the small business supplement (Show as +ve)	800,981		800,981
15. Net cost of small business rate relief (line 12 + line 14)	-1,728,602		-1,728,602
Charitable occupation			
16. Forecast of relief to be provided in 2021-22	-1,512,347		-1,512,347
Community Amateur Sports Clubs (CASCs)			
17. Forecast of relief to be provided in 2021-22	-46,182		-46,182
Rural rate relief			
18. Forecast of relief to be provided in 2021-22	0		0
Telecoms relief (see Note H)			
19. Forecast of relief to be provided in 2021-22	0		0
20. Forecast of mandatory reliefs to be provided in 2021-22 (Sum of lines 15 to 19)	-3,287,131		-3,287,131
21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-355,000		
22. Total forecast mandatory reliefs to be provided in 2021-22	-3,642,131		-3,642,131
UNOCCUPIED PROPERTY (See Note J) (All data should be entered as -ve unless specified otherwise)			
Partially occupied hereditaments			
23. Forecast of 'relief' to be provided in 2021-22	-42,500		-42,500
Empty premises			
24. Forecast of 'relief' to be provided in 2021-22	-1,146,293		-1,146,293
25. Forecast of unoccupied property 'relief' to be provided in 2021-22 (Line 23 + line 24)	-1,188,793		
26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-180,000		
27. Total forecast unoccupied property 'relief' to be provided in 2021-22	-1,368,793		-1,368,793

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22

All figures must be entered in whole £
Note that any reliefs for the year 2021/22 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.1

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)
DISCRETIONARY RELIEFS (See Note K) (All data should be entered as -ve unless specified otherwise)			
Charitable occupation			
28. Forecast of relief to be provided in 2021-22	-18,538		-18,538
Non-profit making bodies			
29. Forecast of relief to be provided in 2021-22	-2,277		-2,277
Community Amateur Sports Clubs (CASCs)			
30. Forecast of relief to be provided in 2021-22	0		0
Rural shops etc			
31. Forecast of relief to be provided in 2021-22	0		0
Small rural businesses			
32. Forecast of relief to be provided in 2021-22	0		0
Other ratepayers (refer to guidance for further details)			
33. Forecast of relief to be provided in 2021-22	0		0
	<i>of which:</i>		
34. Relief given to Case A hereditaments			
35. Relief given to Case B hereditaments	0		
36. Forecast of discretionary relief to be provided in 2021-22 (Sum of lines 28 to 33)	-20,815		
37. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0		
38. Total forecast discretionary relief to be provided in 2021-22	-20,815		-20,815

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22

All figures must be entered in whole £
Note that any reliefs for the year 2021/22 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.1

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)
DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT (See Note L) (All data should be entered as -ve unless specified otherwise)			
Rural Rate Relief			
39. Forecast of relief to be provided in 2021-22	0		0
Supporting Small Businesses Relief			
40. Forecast of relief to be provided in 2021-22	-4,444		-4,444
Local newspaper relief			
41. Forecast of relief to be provided in 2021-22	0		0
42. Forecast of discretionary reliefs funded through S31 grant to be provided in 2021-22 (Sum of lines 39 to 41)	-4,444		-4,444
43. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		
44. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2021-22	-4,444		-4,444
NET RATES PAYABLE			
45. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 35,838,364		£ 35,838,364

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22

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 1.1

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
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	35,838,364	0	35,838,364
(LESS) LOSSES			
2. Estimated bad debts in respect of 2021-22 rates payable	-143,354	0	-143,354
3. Estimated repayments in respect of 2021-22 rates payable	-2,604,000	0	-2,604,000
COLLECTABLE RATES			
4. Net Rates payable less losses	33,091,010	0	33,091,010
DISREGARDED AMOUNTS			
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	
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts		0	0
DESIGNATED AREAS IN 100% BRR AUTHORITIES			
10. Designated Areas Qualifying Relief: Not applicable	0	0	0
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief	0	0	0
Port of Bristol			
12. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
13. Total Deductions	0	0	0

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22

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 1.1

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)		831,024
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2020-21	15,466,301	
3. Sums written off in excess of the allowance for non-collection	0	
4. Changes to the allowance for non-collection	-347,403	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes	2,329,002	
6. Changes to the provision for alteration of lists and appeals	-1,437,076	
7. Total business rates credits and charges (Total lines 2 to 6)		16,010,824
OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)		
8. Transitional protection payments received, or to be received in 2020-21	0	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2020-21 in respect of a previous year's deficit	0	
11. Total Other Credits (Total lines 8 to 10)		0
OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)		
12. Transitional protection payments made, or to be made, in 2020-21	-520,863	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2020-21	-17,286,053	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2020-21	-3,457,210	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2020-21	-13,828,842	
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 2020-21	-89,508	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2020-21 in respect of a previous year's surplus	-806,546	
19. Total Other Charges (Total lines 12 to 18)		-35,989,022
20. Adjustment for 3 year spread (See Note M)		1,304,196
ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2020-21 - Surplus (positive), Deficit (Negative)		
21. Opening balance plus total credits, less total charges, plus adjustment for three year spread (Total lines 1, 7, 11, 19 & 20)		-17,842,978

NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2021-22

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 1.1

Local Authority : Tamworth

PART 4a: ESTIMATED COLLECTION FUND BALANCE

Adjustment for three year spend

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

CALCULATION OF EXCEPTIONAL BALANCE

1. Estimated surplus/deficit for 2020-21 excluding adjustment for 3 year spend (total Part 4 lines 1, 7, 11 & 19)	-19,147,174
2. Prior year surplus/deficit (total Part 4 lines 1, 10 & 18)	24,478
3. Current total estimate of retail, nursery & local newspaper relief in 2020-21	17,692,833
4. NDR1 2020-21 estimate of retail discount relief	477,475
5. Compensation due to retail, nursery & local newspaper relief (line 3 minus line 4)	17,215,358
6. Exceptional balance (line 1 minus line 2 plus line 5)	-1,956,294
7. Amount to be added to surplus/deficit calculation as "adjustment for 3 year spread"	1,304,196

APPORTIONMENT OF ESTIMATED SURPLUS DEFICIT

8. Surplus/deficit to be apportioned (Part 4 line 21)	-17,842,978
---	-------------

	Column 1 Central Government	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and	Column 5 Total
	£	£	£	£	£
9. % for distribution of prior year surplus/deficit (ie 2019-20)	25%	40%	34%	1%	100%
9a. Prior year surplus (+)/deficit (-)	6,120	9,791	8,323	245	24,478
10. % for distribution of in-year surplus/deficit (ie 2020-21)	50%	40%	9%	1%	100%
10a. In-year surplus (+)/deficit (-)	-8,607,679	-6,886,143	-1,549,382	-172,154	-17,215,358
11. % for distribution of spread amount (2020-21)	50%	40%	9%	1%	100%
11a. Spread amount	-326,049	-260,839	-58,689	-6,521	-652,098
12. Total (total lines 9a, 10a, 11a)	-8,927,609	-7,137,191	-1,599,749	-178,430	-17,842,978

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 'NDR1 query' 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 2021

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

Ver 1.1

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2020 *

Number of hereditaments that were being granted relief as at 31 December 2020*

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2020*	83
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2020*	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 2020*	0
d. Number of hereditaments that were being granted telecoms relief as at 31 December 2020	0
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2020*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2020*	75
of which:	
i. those that are classed as "industrial property" above the exemption threshold	7
ii. those that have "listed building status"	27
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	1
v. those where the hereditament is empty and not included in categories i to iv	40
vi. those that are classed as "non-industrial" above the exemption threshold	0

DISCRETIONARY RELIEF

g. Number of hereditaments that were being granted charitable relief as at 31 December 2020*	15
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2020*	1
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2020*	0
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 2020*	0
k. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2020*	0
l. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2020*	0
m. Number of hereditaments subject to a S47 local discount as at 31 December 2020*	0

RELIEF FUNDED THROUGH SECTION 31 GRANT

n. Number of hereditaments receiving Rural Rate Relief as at 31 December 2020*	0
o. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2020*	0
p. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2020*	4
q. Number of hereditaments receiving Discretionary Scheme relief as at 31 December 2020*	0
r. Number of hereditaments that were being granted expanded retail discount as at 31 December 2020*	450
s. Number of hereditaments that were being granted nursery relief as at 31 December 2020*	7

SMALL BUSINESS RATE RELIEF

t. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2020*	498
u. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2020*	799
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	748
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	51
v. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2020*	795

* The data should be as at 31 December 2020 or as soon as possible after this date.

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2021-22

Tamworth

Ver 1

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2021-22
(enter values as -ve)

Amount of relief to be granted in 2021-22 (£)

EMPTY PROPERTY RELIEF

a. Estimated value of empty property relief to be granted in 2021-22

-1,146,293

of which:

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

-525,373

ii. Relief to be given - listed building status

-208,922

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

-326,491

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

-81,974

SMALL BUSINESS RATE RELIEF

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

-2,529,583

of which:

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

-2,348,194

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

-181,389

DATE OF LATEST INFORMATION

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

31/12/2020

Notes :

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2021-22
Validation Checks

Ver 1.1

Local authority : Tamworth E3439
 Local authority contact name : Michael Buckland
 Local authority contact number : 01827 709523
 Local authority contact email address : michael-buckland@tamworth.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
 The note 'NNDR1 Validation Checks 2021-22' provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters			Please comment below where required	
	VOA data	2021-22	Actual	%	Actual	%			
1	Check total RV	80,537,848	80,378,084	-159,764	0%	0	2%	OK	
Mandatory Reliefs									
		2020-21	2021-22	Actual	%	Actual	%		
2	Cost SBR relief	-2,372,040	-2,529,583	157,543	7%	500,000	10%	OK	
3	Additional yield to finance SBRR	825,940	800,981	24,959	3%	50,000	2%	OK	
4	Net cost of SBRR	-1,546,100	-1,728,602	182,502	12%	250,000	20%	OK	
5	Cost of Charity relief	-1,408,412	-1,512,347	103,935	7%	0	15%	OK	
6	Cost of CASC relief	-46,182	-46,182	0	0%	20,000	20%	OK	
7	Cost of Rural relief	0	0	0	0%	5,000	15%	OK	
8	Cost of Telecoms relief	0	0	0	0%	5,000	10%	OK	
9	Cost of Partly Occupied relief	-42,500	-42,500	0	0%	100,000	20%	OK	
10	Cost of Empty property relief	-1,106,490	-1,146,293	39,803	4%	500,000	25%	OK	
Discretionary Reliefs									
		2020-21	2021-22	Actual	%	Actual	%		
11	Cost of Charity relief	-14,795	-18,538	3,743	25%	20,000	25%	OK	
12	Cost of non-profit bodies' relief	-2,277	-2,277	0	0%	50,000	25%	OK	
13	Cost of CASC Relief	-870	0	870	100%	5,000	25%	OK	
14	Cost of rural shop relief	0	0	0	0%	5,000	25%	OK	
15	Cost of other rural relief	0	0	0	0%	5,000	25%	OK	
16	Cost of other discretionary relief	0	0	0	0%	100,000	25%	OK	
17	Class A hereditaments	0	0	0	0%	25,000	25%	OK	
18	Class B hereditaments	0	0	0	0%	0	25%	OK	
19	Net rates payable	36,129,860	35,838,364	291,496	1%	0	5%	OK	
Other checks									
		2020-21	2021-22	Actual	%	Actual	%		
20	Estimated repayments (Appeals provision (Part 3 Line 3))	-1,181,144	-2,604,000	1,422,856	120%	1,500,000	25%	Comment made	Large increase in threats and CCAs submitted
21	Zero in surplus / deficit (Part 4, Line 21)		-17,842,978	n/a	n/a	0	n/a	OK	
Pre-populated 2021-22 form									
		Pre-populated	2021-22 form	Actual		Actual			
22	Collection fund opening balance (Part 4, Line 1)	831,024	831,024	0		0		OK	

Number where comments are outstanding **0**

Please provide any further comments below

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2021-22

Supplementary data - validation checks

1.1

Local authority : Tamworth E3439
 Local authority contact name : Michael Buckland
 Local authority contact number : 01827 709523
 Local authority contact email address : michael-buckland@tamworth.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
 The note 'NNDR1 Validation Checks 2021-22' provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters				Please comment below where required
	2020-21	2021-22	Actual	%	Actual	%			
Mandatory Reliefs									
1	Charity relief	83	83	0	0%	20	10%	OK	
2	CASC relief	4	4	0	0%	5	0%	OK	
3	Rural shop relief	0	0	0	0%	10	0%	OK	
4	Telecoms relief	0	0	0	0%	5	0%	OK	
5	Partly Occupied relief	0	0	0	0%	10	0%	OK	
6	Empty relief	101	75	-26	-26%	100	30%	OK	
Discretionary Reliefs									
7	Charity relief	18	15	-3	-17%	20	10%	OK	
8	Non-profit bodies' relief	1	1	0	0%	20	0%	OK	
9	CASC Relief	1	0	-1	-100%	5	0%	OK	
10	Rural shop relief	0	0	0	0%	10	0%	OK	
11	Other rural relief	0	0	0	0%	5	0%	OK	
12	Enterprise granted relief	0	0	0	0%	10	0%	OK	
13	Local discount relief	0	0	0	0%	20	0%	OK	
SBRR									
14	SBRR - contributing	539	498	-41	-8%	100	10%	OK	
15	SBRR - getting a discount	750	799	49	7%	100	10%	OK	
16	SBRR - RV between £0 & £12k	699	748	49	7%	100	10%	OK	
17	SBRR - RV between £12k & £15k	51	51	0	0%	50	10%	OK	
18	SBRR - just lower multiplier	820	795	-25	-3%	100	10%	OK	
April 2020 December 2020									
19	Expanded retail discount relief	383	450	67	17%	100	20%	OK	
Number of hereditaments									
		Total Hereds	Hereds included in lines 15, 16 & 19 above						
20	Number hereditaments in tests 15, 16 & 19 above compared to total number of hereditaments	2,093	2,092	-1	0%	25	10%	OK	
Number where comments are outstanding								0	

Please provide any further comments below

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