

**NON-CONFIDENTIAL
BOROUGH OF TAMWORTH**



CABINET

25th January 2024

Thursday, 25th January, 2024, 6.00 pm in Town Hall, Market Street, Tamworth

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

- 8. Business Rates Income Forecast 2024/25** (Pages 3 - 24)
(Report of Portfolio Holder for Operations and Finance)

Yours faithfully

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

Chief Executive

To Councillors: T Jay, S Smith, T Clements, A Cooper, J Oates, M Summers and P Thompson.

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25 January 2024

Report of the Portfolio Holder for Operations and Finance**Business Rates Income Forecast 2024/25****Exempt Information**

None

Purpose

To report to and seek endorsement from Members on the Business Rates income forecast for 2024/25.

Recommendations

1. Members approve the Business Rates income forecast for 2024/25 and subsequent NNDR1 form for submission to DLUHC by 31 January 2024, 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 Department for Levelling Up, Housing and Communities (DLUHC) 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 DLUHC.

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 approximately 50% of the Council's net external funding requirement;
- The Council's role in the collection process has been transformed 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 Business Rates forecasts continue to be an area of financial risk which is heightened by the unknown impacts of global financial events and the legacy of the after effects of the pandemic and the economy on businesses and therefore these estimates could change significantly.

For 2024/25, the NNDR1 has been completed and continues to be mindful of the latest national business rates revaluation (from April 2023) and the changes implemented to the appeals process at that time known as check, challenge, appeal (CCA). It also follows that the risk of appeals increases substantially due to the current economic climate and the effects of the covid 19 pandemic.

On 1 April 2023 a revaluation updated rateable values for non-domestic properties in England and the multiplier in line with evidence from April 2021. This was during the pandemic and the rent information the VOA used reflected this. In the Autumn Statement on 22 November, the Chancellor announced a package of support worth £4.3 billion over the next 5 years to support small businesses and the high street.

For 2024/25 the Chancellor announced, that:

- The small business multiplier will be frozen at 49.9p
- The standard multiplier will be updated in April by September's CPI figure (6.7%), increasing the multiplier from 51.2p to 54.6p
- The 2024/25 Retail, Hospitality and Leisure (RHL) scheme will be extended for a fifth year into 2024-25, retaining the existing scope and providing eligible properties with 75% relief, up to a cap of £110,000 per business.

DLUHC have confirmed that local authorities will be fully compensated for any loss of income as a result of these Business Rates measures and will receive new burdens funding for administrative and IT costs.

The estimates included in the NNDR1 form for 2024/25 (as attached at **Appendix A** for Members' information) have been prepared on the basis of instructions & guidance from DLUHC informed by local conditions. However, there continues 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 (especially following a national revaluation when CCA levels can increase); and
- The ongoing treatment of Section 31 grant funding.

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 2023 to date is **£18,280.12**.

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 2024/25.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2024/25;
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.

A Summary of the income from Business Rates Retention is shown in the table below.

Income from Business Rates Retention	NNDR1 January 2024 2024/25	Draft MTFS 2024/25	Variance
Collectable	£35,185,760	£35,185,760	-
Transitional Protection Payments	£565,622	£565,622	-
Renewable Energy Schemes	(£2,582)	(£2,582)	-
Cost of Collection	(£87,429)	(£87,429)	-
Estimated yield	£35,661,371	£35,661,371	-
Authority Retained share	£14,264,548	£14,264,548	-
Less: Tariff	(£11,172,962)	(£11,172,962)	-
Total	£3,091,586	£3,091,586	-
Less: Authority Baseline	(£2,544,870)	(£2,476,479)	£68,391
Total Growth	£546,716	£615,106	£68,391
Section 31 Grants			
SBRR	£724,215	£724,215	£0
Other S31 Grants	£1,992,782	£1,992,782	£0
50% Levy payable	(£1,631,856)	(£1,666,052)	(£34,196)
Add: Baseline	£2,544,870	£2,476,479	(£68,391)
Total	£4,176,727	£4,142,531	(£34,196)
Draft MTFS assumption	£4,142,531	£4,142,531	-
(Addition) / reduction in funding level	(£34,196)	-	£34,196
Estimated Surplus / (Deficit) b/fwd	(£1,151,630)	(£1,151,630)	(£0)
Total (Addition)/ Reduction in funding level		(£34,196)	(£34,196)

The estimated net yield of £14,264,548 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund. This is reduced by the tariff payable of £11,172,962 in 2024/25 and the 50% levy on business rates in excess of the Government assessed baseline. A net increase in funding of £34,196 is reported when compared to the Draft MTFS forecast.

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 DLUHC 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.

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 2024/25 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 2024 – 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 2024/25) requires Cabinet approval of the tax base by 31 January 2024.

Equalities Implications

None

Environment and Sustainability Implications (including climate change)

- 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 and the current economic situation on businesses.
- Discretionary Rate Relief policy and the budgetary implications for the Council.

Background Information

Report Author

Michael Buckland –Head of Revenues and Benefits Tel 709523

e-mail 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 2024/25.

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NATIONAL NON-DOMESTIC RATES RETURN
NNDR1 2024-25

Please e-mail to : nndr.statistics@levellingup.gov.uk

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

Forms should be returned to the Department for Levelling Up, Housing and Communities by Wednesday 31 January 2024

All figures should be entered in whole £

Please remember that a copy of this form, certified 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.**

Some 'named ranges' are used in the calculations, and are listed here for reference:

- *adj_factor*: The small business multiplier adjustment factor
- *adj_factor_supp*: The standard multiplier adjustment factor
- *Import_LA_Code*: The DLUHC 'Ecode' for your local authority, used to lookup data from 'background' sheets
- *Import_LA_Code2*: The list of LA Codes in the data in 'background' sheets, used to get the appropriate reference data for e.g. validations
- *Ref_LA_Code2*: Same as above
- *sbrr_supp_historic*: The historic supplement value of 0.013 used in the additional compensation for loss of supplementary multiplier income calculations (Part 1 Line 28a)
- *small_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that is in hereditaments using the small multiplier
- *small_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that is in hereditaments using the small multiplier
- *small_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that is in hereditaments using the small multiplier
- *standard_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that is in hereditaments using the standard multiplier
- *standard_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that is in hereditaments using the standard multiplier
- *standard_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that is in hereditaments using the standard multiplier



* White background, blue border - actual data entered by the Department for Levelling Up, Housing and Communities 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

To reflect changes in the Non-Domestic Rating Act 2023 to how the business rates multipliers are calculated, the structure of NNDR1 form has changed. The form collects data on rateable value, reliefs and accounting adjustments split between amounts relating to hereditaments on the small business rates multiplier and hereditaments on the standard multiplier. This will allow the form to accurately calculate compensation for the multiplier cap (Part 1 Lines 25 and 26). There is an option to provide 'aggregated' data if your authority does not have his disaggregated data available for reliefs and accounting adjustments. This option will still require Rateable Value to be entered on a disaggregated basis, which can be calculated using the value which was used on previous forms for the additional yield from the supplementary multiplier.

The form also reflects changes in reliefs that will be in place for 2024-25, including the rural relief and low carbon heat network relief becoming entirely mandatory. The lines relating to the retail, hospitality and leisure relief is retained from previous years, but entries on that line should reflect the 2024-25 guidance.

Revised 2024-25 form: Version v1.1 of the form reflects a change to one of the factors in the calculation in Part 1 Line 28a. Form reissued on 20 December 2023.

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 2023-24 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 2024-25.

Submitting the Form

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

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

Please e-mail with certification to: nndr.statistics@levellingup.gov.uk by no later than 31 January 2024.

All figures must be entered in whole £

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

Select your local authority's name from this list:

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

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

Tamworth
E3439
Faron Blencoe
01827 709556
faron-blencoe@tamworth.gov.uk

Ver 1.1

PART 1A: NON-DOMESTIC RATING INCOME

This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2024-25. Note that you still need to enter data for line 5 and line 9a, but otherwise it is all calculated. Also please note that Parts 1B and 1C are below.

COLLECTABLE RATES (See Note A)

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

£
35,185,760

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year **45,820,336** Part 2, Line 5
Cost of mandatory relief **-5,247,309** Part 2, Line 18 + Part 2, L
Cost of discretionary relief **-2,379,715** Part 2, Line 35 + Part 2, L
Cost of transitional arrangements **-565,622** Part 2, Line 8
Cost of accounting adjustments for losses on collection **-150,508** Part 3, Line 2
Cost of accounting adjustments for addition to appeals provision **-2,291,422** Part 3, Line 3
Collectable Rates **35,185,760** Part 1, Line 1

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

565,622

3. Sums due from the authority

0

COST OF COLLECTION (See Note B)

4. Cost of collection formula

87,429

5. Legal costs

0

6. Allowance for cost of collection

87,429

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 C)

2,582

of which:

9a. sums retained by billing authority

2,582

9b. sums retained by major precepting authority

0

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (See Note D)

0

NON-DOMESTIC RATING INCOME

11. Line 1 plus line 2, minus lines 3, 6 to 9 and 10

35,661,371

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

Please e-mail with certification to: nndr.statistics@levellingup.gov.uk by no later than 31 January 2024.

All figures must be entered in whole £

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

Local Authority : Tamworth

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 2024-25 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	Column 5 Total
Retained NDR shares	£	£	£	£	£
12. % of non-domestic rating income to be allocated to each authority in 2024-25	50%	40%	9%	1%	100%
Non-Domestic Rating Income for 2024-25					
13. Non-domestic rating income from rates retention scheme	17,830,686	14,264,548	3,209,523	356,614	35,661,371
14.(less) deductions from central share	0				0
15 TOTAL:	17,830,686	14,264,548	3,209,523	356,614	35,661,371
Other Income for 2024-25					
16. add: cost of collection allowance		87,429			87,429
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		2,582	0		2,582
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 2023-24 (+ve = surplus, -ve = deficit)	-1,439,538	-1,151,630	-259,117	-28,791	-2,879,076
TOTAL FOR THE YEAR	£	£	£	£	£
24. Total amount due to authorities	16,391,148	13,202,929	2,950,406	327,823	32,872,306

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2024-25

Please e-mail with certification to: nndr.statistics@levellingup.gov.uk by no later than 31 January 2024.

All figures must be entered in whole £

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

Local Authority : Tamworth

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

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 and 2022 to 2023 Autumn Statements, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October) and 2021 (October) Budgets

	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and	Column 5 Total
	£	£	£	£
Small Business Rates Multiplier Adjustment Factor: 1.248 Supplementary Multiplier Adjustment Factor: 1.167				
Multiplier Cap				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier - Loss of net rates income	2,573,418	578,915	64,324	3,216,657
26. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier - Uprating to grants in respect of Section 31 funded reliefs	378,336	85,125	9,458	472,919
27. Total compensation for cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23, 2023-24 small business rates and standard business rates multipliers and the 2024-25 small business rates multiplier	2,951,754	664,040	73,782	3,689,576
Small Business Rate Relief				
28. Cost of doubling SBRR & threshold changes for 2024-25	672,557	151,325	16,814	840,696
28a. Additional compensation for loss of supplementary multiplier income	51,658	11,623	1,291	64,572
29. Cost to authorities of maintaining relief on "first" property	0	0	0	0
Rural Rate Relief				
30. Cost to authorities of providing 100% rural rate relief	0	0	0	0
Supporting Small Business Scheme				
31. Cost to authorities of providing relief	147,911	33,280	3,698	184,889
Designated Areas qualifying relief in 100% business rates retention areas				
32. Cost to authorities of providing relief	0	0	0	0
Local newspaper relief				
33. Cost to authorities of providing relief	0	0	0	0
Public lavatories relief				
34. Cost to authorities of providing relief	1	0	0	1
Retail, Hospitality and Leisure relief				
35. Cost to authorities of providing relief	796,327	179,173	19,908	995,408
Freeports relief				
36. Cost to authorities of providing relief	0	0	0	0
Investment Zones relief				
37. Cost to authorities of providing relief	0	0	0	0
Low-carbon heat networks relief				
38. Cost to authorities of providing relief	0	0	0	0
TOTAL FOR THE YEAR				
39. Amount of Section 31 grant due to authorities to compensate for reliefs	4,620,208	1,039,441	115,493	5,775,142

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)

This completed Excel form should be e-mailed to nndr.statistics@levellingup.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.

Local Authority : Tamworth

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier	Column 2	Column 3	Column 4 Hereditaments using the standard multiplier	Column 5	Column 6	Column 7
	BA Area (exc. Designated areas). Complete this column	Designated areas Do not complete this column	TOTAL (All BA Area) Do not complete this column	BA Area (exc. Designated areas). Complete this column	Designated areas Do not complete this column	TOTAL (All BA Area) Do not complete this column	GRAND TOTAL Do not complete this column
	£		£	£		£	£
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - See Note G							
1. Rateable Value at <input type="text" value="19/12/2023"/>	<input type="text" value="22,766,902"/>		<input type="text" value="22,766,902"/>	<input type="text" value="63,127,750"/>		<input type="text" value="63,127,750"/>	<input type="text" value="85,894,652"/>
2. Multiplier for 2024-25 (pence) <input type="text" value="49.9"/>			<input type="text" value="54.6"/>				
3. Gross rates 2024-25 (RV x multiplier)	<input type="text" value="11,360,684"/>			<input type="text" value="34,467,752"/>			<input type="text" value="45,828,436"/>
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="-52,450"/>			<input type="text" value="44,350"/>			<input type="text" value="-8,100"/>
5. Forecast gross rates payable in 2024-25	<input type="text" value="11,308,234"/>		<input type="text" value="11,308,234"/>	<input type="text" value="34,512,102"/>		<input type="text" value="34,512,102"/>	<input type="text" value="45,820,336"/>

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small multiplier	Column 2	Column 3	Column 4 Hereditaments using the standard multiplier	Column 5	Column 6	Column 7
	BA Area (exc. Designated areas). Complete this column	Designated areas Do not complete this column	TOTAL (All BA Area) Do not complete this column	BA Area (exc. Designated areas). Complete this column	Designated areas Do not complete this column	TOTAL (All BA Area) Do not complete this column	GRAND TOTAL Do not complete this column
TRANSITIONAL ARRANGEMENTS (See Note H)							
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-513,461"/>		<input type="text" value="-513,461"/>	<input type="text" value="-52,161"/>		<input type="text" value="-52,161"/>	<input type="text" value="-565,622"/>
7. Changes as a result of estimated growth / decline in cost of transitional arrangements	<input type="text" value="0"/>			<input type="text" value="0"/>			
TRANSITIONAL PROTECTION PAYMENTS							
8. Sum due to/(from) authority	<input type="text" value="513,461"/>		<input type="text" value="513,461"/>	<input type="text" value="52,161"/>		<input type="text" value="52,161"/>	<input type="text" value="565,622"/>

Local Authority : Tamworth

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
MANDATORY RELIEFS (See Note I) (All data should be entered as -ve unless specified otherwise)							
Small Business Rate Relief							
9. Forecast of relief to be provided in 2024-25	-2,371,498		-2,371,498	0		0	-2,371,498
10. of which: relief on existing properties where a 2nd property is occupied	0		0	0		0	0
Charitable occupation							
11. Forecast of relief to be provided in 2024-25	-454,385		-454,385	-1,214,916		-1,214,916	-1,669,301
Community Amateur Sports Clubs (CASCs)							
12. Forecast of relief to be provided in 2024-25	-62,076		-62,076	0		0	-62,076
Rural rate relief							
13. Forecast of relief to be provided in 2024-25	0		0	0		0	0
Public Lavatories relief (See note J)							
14. Forecast of relief to be provided in 2024-25	-1		-1	0		0	-1
Low-carbon heat networks relief							
15. Forecast of relief to be provided in 2024-25	0		0	0		0	0
16. Forecast of mandatory reliefs to be provided in 2024-25 (Sum of lines 9 to 16)	-2,887,960		-2,887,960	-1,214,916		-1,214,916	-4,102,876
17. Changes as a result of estimated growth/decline in mandatory relief	0		0	-50,400		-50,400	-50,400
18. Total forecast mandatory reliefs to be provided in 2024-25	-2,887,960		-2,887,960	-1,265,316		-1,265,316	-4,153,276
UNOCCUPIED PROPERTY (See Note K) (All data should be entered as -ve unless specified otherwise)							
Partially occupied hereditaments							
19. Forecast of 'relief' to be provided in 2024-25	0		0	-42,500		-42,500	-42,500
Empty premises							
20. Forecast of 'relief' to be provided in 2024-25	-338,904		-338,904	-462,629		-462,629	-801,533
21. Forecast of unoccupied property 'relief' to be provided in 2024-25 (Line 19 + line 20)	-338,904		-338,904	-505,129		-505,129	-844,033
22. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-50,000		-50,000	-200,000		-200,000	-250,000
23. Total forecast unoccupied property 'relief' to be provided in 2024-25	-388,904		-388,904	-705,129		-705,129	-1,094,033

Local Authority : Tamworth

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)							
Charitable occupation							
24. Forecast of relief to be provided in 2024-25	-18,329		-18,329	0		0	-18,329
Non-profit making bodies							
25. Forecast of relief to be provided in 2024-25	0		0	0		0	0
Community Amateur Sports Clubs (CASCs)							
26. Forecast of relief to be provided in 2024-25	-792		-792	0		0	-792
Small rural businesses							
27. Forecast of relief to be provided in 2024-25	0		0	0		0	0
Other ratepayers (refer to guidance for further details)							
28. Forecast of relief to be provided in 2024-25	0		0	0		0	0
<i>of which:</i>	<i>of which:</i>			<i>of which:</i>			
29. Relief given to Case A hereditaments							
30. Relief given to Case B hereditaments	0			0			
31. Relief given to Freeports (See Note M)							
32. Relief given to Investment Zones (See Note M)	0			0			
33. Forecast of discretionary relief to be provided in 2024-25 (Sum of lines 23 to 28)	-19,121			0			
34. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0			0			
35. Total forecast discretionary relief to be provided in 2024-25	-19,121		-19,121	0		0	-19,121

Local Authority : Tamworth

PART 2: RELIEFS AND NET RATES PAYABLE (See Note F)

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2024-25. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

Please Select:

Some authorities may be unable to provide data on reliefs disaggregated by the multiplier applied to hereditaments. Please indicate if you are able to provide this data.

Yes - able to provide disaggregated data

You should complete columns 1 & 4 only

	Column 1 Hereditaments using the small business rating multiplier	Column 2 Designated areas	Column 3 TOTAL (All BA Area)	Column 4 Hereditaments using the standard multiplier	Column 5 Designated areas	Column 6 TOTAL (All BA Area)	Column 7 GRAND TOTAL
	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT(See Note N) (All data should be entered as -ve unless specified otherwise)							
Supporting Small Business Scheme							
36. Forecast of relief to be provided in 2024-25	-369,778		-369,778	0		0	-369,778
Local newspaper relief							
37. Forecast of relief to be provided in 2024-25	0		0	0		0	0
Retail, Hospitality and Leisure relief							
38. Forecast of relief to be provided in 2024-25	-1,274,903		-1,274,903	-715,913		-715,913	-1,990,816
39. Forecast of discretionary reliefs funded through S31 grant to be provided in 2024-25 (Sum of lines 37 to 39)	-1,644,681		-1,644,681	-715,913		-715,913	-2,360,594
40. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		0	0		0	0
41. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2024-25	-1,644,681		-1,644,681	-715,913		-715,913	-2,360,594
NET RATES PAYABLE							
42. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 5,854,107		£ 5,854,107	£ 31,773,583		£ 31,773,583	£ 37,627,690

Local Authority : Tamworth

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

Enter accounting adjustments in this section, which calculations will deduct from the net rates calculated from entries in Part 2. You must break down estimated bad debts and repayments by hereditaments receiving the small and standard multiplier, but adjustments from line 5 onwards should reflect the total of both types of hereditament.

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	£ 37,627,690		£ 37,627,690
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2024-25 rates payable	-150,508		-150,508
3. Estimated repayments in respect of 2024-25 rates payable	-2,291,422		-2,291,422
COLLECTABLE RATES			
4. Net Rates payable less losses	35,185,760		35,185,760
DISREGARDED AMOUNTS (Data should be entered as +ve)			
5. Renewable Energy (see Note B)	2,582		2,582
6. Shale oil and gas sites scheme (see Note C)	0		0
7. Transitional Protection Payment			
8. Baseline			
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts			0
DESIGNATED AREAS IN 100% BRR AUTHORITIES			
10. Designated Areas Qualifying Relief: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief	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

Local Authority : Tamworth

PART 4: ESTIMATED COLLECTION FUND BALANCE

This section estimates the collection fund closing balance for the current year (not the forecast year otherwise referred to in this form). Please refer to guidance notes for details. Note that you can edit the blue-bordered cells, but you will be asked to provide a comment explaining why they are changed from the prepopulated figures.

	£	£
OPENING BALANCE		
1. Opening Balance (From Collection Fund Statement)		-2,107,232
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2023-24 (enter as +ve)	32,453,575	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	38,095	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	3,619,002	
6. Changes to the provision for alteration of lists and appeals	-4,603,845	
7. Total business rates credits and charges (Total lines 2 to 6)		31,506,827
OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)		
8. Transitional protection payments received, or to be received in 2023-24	1,111,872	
9. Transfers/payments to the Collection Fund for end-year reconciliations	2,582	
10. Transfers/payments into the Collection Fund in 2023-24 in respect of a previous year's deficit	650,749	
11. Total Other Credits (Total lines 8 to 10)		1,765,203
OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)		
12. Transitional protection payments made, or to be made, in 2023-24	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2023-24	-16,976,589	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income 2023-24	-3,395,318	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2023-24	-13,581,271	
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 2023-24	-90,696	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2023-24 in respect of a previous year's surplus	0	
19. Total Other Charges (Total lines 12 to 18)		-34,043,874
ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2023-24 - Surplus (positive), Deficit (Negative)		
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11, 19)		-2,879,076

APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT (See Note N)

	Column 1 Central Government	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime Commissioner	Column 5 Total
21. % for distribution of prior year surplus/deficit (i.e. 2022-23)	50%	40%	9%	1%	100%
22. Total prior year surplus (+)/deficit (-)	-728,242	-582,593	-131,083	-14,565	-1,456,483
23. % for distribution of in-year surplus/deficit (i.e. 2023-24)	50%	40%	9%	1%	100%
24. In year surplus (+)/deficit (-)	-711,297	-569,037	-128,033	-14,226	-1,422,593
25. Total (total lines 22 and 24)	-1,439,538	-1,151,630	-259,117	-28,791	-2,879,076

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@levellingup.gov.uk

The completed form must be returned to nndr.statistics@levellingup.gov.uk no later than 31 JANUARY 2024

Authority Name	Tamworth
E-code	E3439
Contact name	Faron Blencoe
Contact number	01827 709556
Contact e-mail	faron-blencoe@tamworth.gov.uk

Ver 1.1

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2023*

Number of hereditaments that were being granted relief as at 31 December 2023*

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2023*	84
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2023*	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 2023*	0
d. Number of hereditaments that were due public lavatories relief as at 31 December 2023*	1
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2023*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2023* of which:	76
i. those that are classed as "industrial property" above the exemption threshold	0
ii. those that have "listed building status"	21
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	42
vi. those that are classed as "non-industrial" above the exemption threshold	12

DISCRETIONARY RELIEF

g. Number of hereditaments that were being granted charitable relief as at 31 December 2023*	14
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2023*	0
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2023*	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 2023*	0
k. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2023*	0
l. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2023*	0
m. Number of hereditaments subject to a S47 local discount as at 31 December 2023*	0

RELIEF FUNDED THROUGH SECTION 31 GRANT

n. Number of hereditaments receiving Rural Rate Relief as at 31 December 2023*	0
o. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2023*	0
p. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2023*	134
q. Number of hereditaments that were being granted expanded retail, hospitality and leisure relief as at 31 December 2023*	244
r. Number of hereditaments that were being granted low carbon heat networks relief as at 31 December 2023*	0

SMALL BUSINESS RATE RELIEF

s. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2023*	561
t. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2023* of which:	767
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	681
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	86
u. Number of hereditaments that pay only the small business rate multiplier and are not granted a small business rates relief discount as at 31 December 2023*	772

* The data should be as at 31 December 2023 or as soon as possible after that date.

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2024-25
(enter values as -ve)

Amount of relief to be granted in 2024-25 (£)

EMPTY PROPERTY RELIEF

a. Estimated value of empty property relief to be granted in 2024-25

-801,533

of which:

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

-172,527

ii. Relief to be given - listed building status

-218,912

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-9,051

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

-327,421

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

-73,622

SMALL BUSINESS RATE RELIEF

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

-2,371,498

of which:

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

-2,095,798

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

-275,700

OTHER DISCRETIONARY RELIEF

c. Estimated value of other discretionary relief to be granted in 2024-25

0

of which:

i. Relief awarded under s.47 where a Mayoral Development Corporation has assumed functions under section 47(3) and 47(6) of the 1988 Act.

0

ii. Relief awarded by the billing authority

0

DATE OF LATEST INFORMATION

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

31/12/2023

Notes :

Validation Checks

Local authority : Tamworth E3439

Local authority contact name : Faron Blencoe

Local authority contact number : 01827 709556

Local authority contact email address : faron-blencoe@tamworth.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations

The note 'NDR1 Validation Checks 2024-25' provides further details on the validations we carry out. Please consult this when completing this validation sheet

As well as using these to check for errors in data entry, your comments also help us to inform policy colleagues about the causes of patterns in the data, and the extent of the effect of different factors. Therefore, even if the reason for a change in a line seems obvious it is still useful for you to provide comments.

If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters			Please comment below where required	
	VOA data	2024-25	Actual	%	Actual	%			
1	Check total RV	85,333,337	85,894,652	561,315	1%	0	2%	OK	
Mandatory Reliefs		2023-24	2024-25	Actual	%	Actual	%		
2	Cost SBR relief	-2,182,127	-2,371,498	189,371	9%	500,000	5%	OK	
3	Cost of Charity relief	-1,548,752	-1,669,301	120,549	8%	0	10%	OK	
4	Cost of CASC relief	-59,935	-62,076	2,141	4%	20,000	20%	OK	
5	Cost of Rural relief ¹	0	0	0	0%	10,000	10%	OK	
6	Cost of Public lavatories relief	-1	-1	0	0%	5,000	15%	OK	
7	Cost of Partly Occupied relief	-42,500	-42,500	0	0%	75,000	20%	OK	
8	Cost of Empty property relief	-796,567	-801,533	4,966	1%	750,000	25%	OK	
¹ The validation for Rural relief is comparing to the total of the mandatory and discretionary aspects of the relief in 2023-24									
Discretionary Reliefs		2023-24	2024-25	Actual	%	Actual	%		
9	Cost of Charity relief	-16,217	-18,329	2,112	13%	50,000	25%	OK	
10	Cost of non-profit bodies' relief	0	0	0	0%	50,000	25%	OK	
11	Cost of CASC Relief	-813	-792	21	3%	5,000	25%	OK	
12	Cost of other rural relief	0	0	0	0%	5,000	25%	OK	
13	Cost of other discretionary relief	0	0	0	0%	100,000	25%	OK	
14	Class A hereditaments	0	0	0	0%	25,000	25%	OK	
15	Class B hereditaments	0	0	0	0%	0	25%	OK	
16	Cost of retail, hospitality and leisure relief	-2,201,498	-1,990,816	210,682	10%	500,000	10%	OK	
17	Net rates payable	34,523,908	37,627,690	3,103,782	9%	0	7.5%	Comment made	Approx. £2.8M due to increase in total RV and multiplier increase for large properties plus £1.2M due to reduced transitional relief
Other checks		2023-24	2024-25	Actual	%	Actual	%		
18	Estimated repayments (Appeals provision)	-2,140,291	-2,291,422	151,131	7%	2,000,000	25%	OK	
19	Zero in surplus / deficit		-2,879,076	n/a	n/a	0	n/a	OK	
		Pre-populated	2024-25 form	Actual		Actual			
20	Collection fund opening balance	-2,107,232	-2,107,232	0		0		OK	

Number where comments are outstanding

0

Please provide any further comments below

Supplementary data - validation checks

Local authority : Tamworth E3439

Local authority contact name : Faron Blencoe

Local authority contact number : 01827 709556

Local authority contact email address : faron-blencoe@tamworth.gov.uk

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If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters				Please comment below where required
	2023-24	2024-25	Actual	%	Actual	%			
Mandatory Reliefs									
1	Charity relief	79	84	5	6%	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	Public lavatories relief	1	1	0	0%	15	0%	OK	
5	Partly Occupied relief	0	0	0	0%	10	0%	OK	
6	Empty relief	99	76	-23	-23%	100	30%	OK	
Discretionary Reliefs									
7	Charity relief	13	14	1	8%	20	10%	OK	
8	Non-profit bodies' relief	0	0	0	0%	20	0%	OK	
9	CASC Relief	1	1	0	0%	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 zone granted relief	0	0	0	0%	10	0%	OK	
13	Local discount relief	0	0	0	0%	20	0%	OK	
14	Retail, hospitality and leisure relief	219	244	25	11%	150	15%	OK	
SBRR									
15	SBRR - contributing	532	561	29	5%	100	10%	OK	
16	SBRR - getting a discount	812	767	-45	-6%	100	10%	OK	
17	SBRR - RV between £0 & £12k	760	681	-79	-10%	100	10%	OK	
18	SBRR - RV between £12k & £15k	52	86	34	65%	100	10%	OK	
19	SBRR - just lower multiplier	774	772	-2	0%	100	10%	OK	

Supplementary data - validation checks

Local authority : Tamworth E3439

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If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters				
	2023-24	2024-25	Actual	%	Actual	%			
	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	2,098	2,100	2	0%	25	10%	OK	
	Empty property relief	2023-24	2024-25						
21	Relief in industrial properties above exemption threshold	-203,242	-172,527	30,715	-15%	250,000	25%	OK	
22	Relief in listed buildings	-166,569	-218,912	-52,343	31%	200,000	25%	OK	
23	Relief in Community Amateur Sports Clubs	0	0	0	0%	50,000	25%	OK	
24	Relief in charities	-2,713	-9,051	-6,338	234%	50,000	25%	OK	
25	Relief in other hereditaments	-164,526	-327,421	-162,895	99%	750,000	25%	OK	
26	Relief in non-industrial properties above the exemption threshold	-259,517	-73,622	185,895	-72%	200,000	25%	OK	

Number where comments are outstanding

0

Please provide any further comments below