

NON-CONFIDENTIAL  
BOROUGH OF TAMWORTH



# CABINET

22<sup>nd</sup> January 2025

Thursday, 23<sup>rd</sup> January, 2025, 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**

7. **Business Rates Income Forecast 2025/26** (Pages 3 - 30)  
*(Report of the Leader of the Council)*

Yours faithfully

A handwritten signature in black ink, appearing to read 'S. C. V.'.

**Chief Executive**

---

To Councillors: C Dean, D Foster, N Arkney, B Clarke, S Daniels and L Smith.

This page is intentionally left blank

23 January 2025

**Report of the Leader of the Council**  
**Business Rates Income Forecast 2025/26**

**Exempt Information**

None

**Purpose**

To report to and seek endorsement from Members on the Business Rates income forecast for 2025/26.

**Recommendations**

It is recommended that:

1. Members approve the Business Rates income forecast for 2025/26 and subsequent NNDR1 form for submission to MHCLG by 31 January 2025.
2. Should material amendments be required to the forecast NNDR1, Cabinet authorise the Interim 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 & 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 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 2025/26, the NNDR1 has been completed for the third and final year of the 2023 revaluation period and continues to be mindful of this 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.

For 2025/26 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 increasing the multiplier from 54.6p to 55.5p.
- Retail, hospitality and leisure businesses for 2025/26 will receive 40% relief on their business rates liabilities (the current scheme until 31 March 2025 is 75%). There will be a cash cap of £110,000 per business.
- The Government intends to introduce permanently lower multipliers for retail hospitality and leisure properties from 2026/7. This will be paid for by a higher multiplier on properties with a Rateable Value of £500,000 and above.
- Charitable Rate Relief will be removed from Private Schools. This legislative change will take place as from April 2025, subject to the Parliamentary process. Private schools which are "wholly or mainly" concerned with providing education to pupils with an Education, Health and Care Plan will remain eligible for relief.

The estimates included in the NNDR1 form for 2025/26 (as attached at Appendix 1 for Members' information) have been prepared on the basis of instructions & guidance from MHCLG 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 Interim 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 2024 to date is **£18,314.33**.

### **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 2025/26.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2025/26;
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.

<b>Income from Business Rates Retention</b>	<b>NNDR 1 &amp; MTFS 2025/26</b>
Collectable	£37,143,397
Transitional Protection Payments	£140,102
Renewable Energy Schemes	-£2,582
Cost of Collection	-£87,907
<b>Estimated yield</b>	<b>£37,193,010</b>
Authority Retained share	£14,877,204
Less: Tariff	-£11,311,088
<b>Total</b>	<b>£3,566,116</b>
Less: Authority Baseline	-£2,576,331
Total Growth	£989,785
<b>Section 31 Grants</b>	
SBRR	£773,642
Other S31 Grants	£1,810,240
50% Levy payable	-£1,786,833
Add: Baseline	£2,576,311
<b>Total</b>	<b>£3,373,359</b>

The estimated net yield of £14,877,204 will be retained by the Council (after the preceptors and central share) and held with in the Collection Fund. This will be reduced by the tariff payable of £11,311,088 in 2025/26 and the 50% levy on business rates in excess of the Government assessed baseline.

## 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.

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 2025/26 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 2025 – 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 2025/26) requires Cabinet approval of the tax base by 31 January 2025.

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

### **List of Background Papers**

Local Government Finance Act 1988  
Local Government Finance Act 2003  
Local Government Finance Act 2012  
The Non-Domestic(Rates Retention) Regulations 2013

### **Appendices**

**Appendix 1 (NNDR1) gives details of the estimated Business Rates Income forecast for 2025/26.**

**Appendix 2 Equality, Social Inclusion and Health Impact Assessment**

This page is intentionally left blank





Ministry of Housing,  
Communities &  
Local Government

## NATIONAL NON-DOMESTIC RATES RETURN NNDR1 2025-26

Please e-mail to : [nndr.statistics@communities.gov.uk](mailto: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 & Local Government by Friday 31st January 2025

**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 to be entered - 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** as this will result in your form being returned.

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

- *adj\_factor*: The small business multiplier adjustment factor, 134/499
  - *adj\_factor\_supp*: The standard multiplier adjustment factor, 93/55
  - *import\_LA\_Code*: The MHCLG 'Ecode' for your local authority, used to lookup data from 'background' sheets
  - *Ref\_LA\_Codes*: The list of LA Codes in the data in 'background' sheets, used to get the appropriate reference data for e.g. validations
  - *Ref\_LA\_Codes2*: Same as above
  - *sbr\_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)
- The following 'named ranges' are used in Part 1 Line 25:*
- *small\_share\_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that relate to hereditaments using the small multiplier
  - *small\_share\_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that relate to hereditaments using the small multiplier
  - *small\_share\_tot*: The percentage of Net collectable rates (Part 2 Line 43) that relate to hereditaments using the small multiplier
  - *standard\_share\_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that relate to hereditaments using the standard multiplier
  - *standard\_share\_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that relate to hereditaments using the standard multiplier
  - *standard\_share\_tot*: The percentage of Net collectable rates (Part 2 Line 43) that relate to hereditaments using the standard multiplier

\* **White background, Blue border** - actual data entered by the Ministry of Housing, Communities & 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

The structure of the 2025-26 NNDR1 is unchanged from last year. In 2024-25 the form was significantly changed to reflect changes in the Non-Domestic Rating Act 2023 to how business rates multipliers are calculated. That update required amounts relating to hereditaments on the small business rates multiplier and hereditaments on the standard multiplier to be reported separately, provided the billing authority could supply that data. The option for authorities not to split these figures has been removed in this form, as it is now expected that all billing authorities can provide this data.

The form also reflects changes in reliefs that will be in place for 2025-26. The lines relating to the retail, hospitality and leisure relief is retained from previous years, but entries on that line should reflect the 2025-26 guidance.

To aid the collection team's validation efforts and the Department's audit requirements, Part 1 now asks for information on the certifying officer. 'Certifier email address' should be the same email address from which the form is submitted to us. 'Certifier role' should be the option from the dropdown list which best describes the certifying officer's role. This person should be the Chief Financial / Section 151 Officer, or the Deputy, Interim or Delegated thereof. See 'Submitting the Form', below, for further submission instructions.

### Checking the Validation Sheet

5. The "Main Validation" sheet will compare key figures in the "Part 1" to "Part 4" sheets. The "Supplementary Validation" sheet will compare key figures from the "Supplementary Information" sheet. Before the NNDR1 form is submitted, please go to these validation sheets and check if any of the data changes require any further explanation. In most cases, the data are compared with the NNDR1 for 2024-25 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. We may query the figures further if the validation comment provided is not sufficient.

For further details on the types of checks we do see Validation notes for NNDR1 2025-26.

### Submitting the Form

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

7. The form should be sent by your Chief Financial / Section 151 Officer. The email should be the same as that submitted as the 'Certifier email address' in Part 1 and 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](mailto:nndr.statistics@communities.gov.uk)

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1****2025-26**Please e-mail with certification to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2025.**All figures must be entered in whole £**

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

Select your local authority's name from this list:

Swindon UA
Tameside
Tamworth
Tandridge
Teignbridge
Telford and Wrekin UA

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

Tamworth
E3439
Faron Blencoe
01827 709556
<a href="mailto:faron-blencoe@tamworth.gov.uk">faron-blencoe@tamworth.gov.uk</a>
<a href="mailto:joanne-goodfellow@tamworth.gov.uk">joanne-goodfellow@tamworth.gov.uk</a>
Deputy/Delegated/Interim Section 151 Officer

Ver 1.0

**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 2025-26. 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

£ **37,143,397****TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority

**140,102**

3. Sums due from the authority

**0****COST OF COLLECTION (See Note B)**

4. Cost of collection formula

**87,907**

5. Legal costs

**0**

6. Allowance for cost of collection

**87,907****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

**37,193,010****FOR INFORMATION: Breakdown of Collectable Rates**

Gross rates payable in year	<b>46,161,423</b>	Part 2, Line 5
Cost of mandatory relief	<b>-5,260,528</b>	Part 2, Line 19 + Part 2
Cost of discretionary relief	<b>-1,618,540</b>	Part 2, Line 36 + Part 2
Cost of transitional arrangements	<b>-140,102</b>	Part 2, Line 8
Cost of accounting adjustments for losses on collection	<b>-156,569</b>	Part 3, Line 2
Cost of accounting adjustments for addition to appeals provision	<b>-1,842,287</b>	Part 3, Line 3
<b>Collectable Rates</b>	<b>37,143,397</b>	Part 1, Line 1

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1****2025-26**Please e-mail with certification to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2025.**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

**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 2025-26 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
	£	£	£	£	£
<b>Retained NDR shares</b>					
12. % of non-domestic rating income to be allocated to each authority in 2025-26	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2025-26</b>					
13. Non-domestic rating income from rates retention scheme	18,596,505	14,877,204	3,347,371	371,930	37,193,010
14.(less) deductions from central share	0				0
15 <b>TOTAL:</b>	18,596,505	14,877,204	3,347,371	371,930	37,193,010
<b>Other Income for 2025-26</b>					
16. add: cost of collection allowance		87,907			87,907
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
<b>Estimated Surplus/Deficit on Collection Fund</b>					
23. Surplus/Deficit at end of 2024-25 (+ve = surplus, -ve = deficit)	-115,803	-92,642	-20,844	-2,316	-231,605
<b>TOTAL FOR THE YEAR</b>					
24. Total amount due to authorities	18,480,703	14,875,051	3,326,527	369,614	37,051,894

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1****2025-26**Please e-mail with certification to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2025.**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****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), 2021 (October) and 2024 (October) Budgets.*

Small Business Rates Multiplier Adjustment Factor: 1.269

Supplementary Multiplier Adjustment Factor: 1.168

**Multiplier Cap**

25. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Loss of net rates income

Column 2

Column 3

Column 4

Column 5

**Tamworth****Staffordshire  
County Council****Staffordshire  
Police, Fire and  
Rescue and****Total**

£

£

£

£

2,752,736

619,258

68,806

3,440,800

344,212

77,447

8,605

430,264

26. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Uprating to grants in respect of Section 31 funded reliefs

27. Total compensation for cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers

3,096,948

696,705

77,411

3,871,064

**Small Business Rate Relief**

28. Cost of doubling SBRR &amp; threshold changes for 2025-26

721,984

162,447

18,050

902,481

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

145,564

32,752

3,639

181,955

**Designated Areas qualifying relief in 100% business rates retention areas**

32. Cost to authorities of providing relief

0

0

0

0

**Public lavatories relief**

33. Cost to authorities of providing relief

1

0

0

1

**Retail, Hospitality and Leisure relief**

34. Cost to authorities of providing relief

494,466

111,255

12,362

618,083

**Freeports relief**

35. Cost to authorities of providing relief

0

0

0

0

**Investment Zones relief**

36. Cost to authorities of providing relief

0

0

0

0

**Low-carbon heat networks relief**

37. Cost to authorities of providing relief

0

0

0

0

**Improvement relief**

38. Cost to authorities of providing relief

0

0

0

0

**Film Studio relief**

39. Cost to authorities of providing relief

0

0

0

0

**TOTAL FOR THE YEAR**

40. Amount of Section 31 grant due to authorities to compensate for reliefs

£

£

£

£

4,510,621

1,014,782

112,753

5,638,156

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 41, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 40)This completed Excel form should be e-mailed to [nndr.statistics@communities.gov.uk](mailto: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.

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1 &amp; 4 only

	Column 1 Hereditaments using the small 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). Complete this column	Do not complete this column	Do not complete this column	BA Area (exc. Designated areas). Complete this column	Do not complete this column	Do not complete this column	Do not complete this column
	£		£	£		£	£
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise) - See Note G							
1. Rateable Value at <b>31/12/2024</b>	22,893,657		22,893,657	62,402,250		62,402,250	85,295,907
2. Multiplier for 2025-26 (pence) <b>49.9</b>				55.5			
3. Gross rates 2025-26 (RV x multiplier)	11,423,935			34,633,249			46,057,184
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	-34,105			138,344			104,239
5. Forecast gross rates payable in 2025-26	11,389,830		11,389,830	34,771,593		34,771,593	46,161,423
<b>TRANSITIONAL ARRANGEMENTS (See Note H)</b>							
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	-130,554		-130,554	-9,548		-9,548	-140,102
7. Changes as a result of estimated growth / decline in cost of transitional arrangements	0			0			
<b>TRANSITIONAL PROTECTION PAYMENTS</b>							
8. Sum due to/(from) authority	130,554		130,554	9,548		9,548	140,102

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

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).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
<b>MANDATORY RELIEFS (See Note I) (All data should be entered as -ve unless specified otherwise)</b>							
<b>Small Business Rate Relief</b>							
9. Forecast of relief to be provided in 2025-26	-2,545,786		-2,545,786	0		0	-2,545,786
10. of which: relief on existing properties where a 2nd property is occupied	0		0	0		0	0
<b>Charitable occupation</b>							
11. Forecast of relief to be provided in 2025-26	-458,936		-458,936	-997,002		-997,002	-1,455,938
<b>Community Amateur Sports Clubs (CASCs)</b>							
12. Forecast of relief to be provided in 2025-26	-62,076		-62,076	0		0	-62,076
<b>Rural rate relief</b>							
13. Forecast of relief to be provided in 2025-26	0		0	0		0	0
<b>Public Lavatories relief (See note J)</b>							
14. Forecast of relief to be provided in 2025-26	-1		-1	0		0	-1
<b>Low-carbon heat networks relief</b>							
15. Forecast of relief to be provided in 2025-26	0		0	0		0	0
<b>Improvement relief</b>							
16. Forecast of relief to be provided in 2025-26	0		0	0		0	0
17. Forecast of mandatory reliefs to be provided in 2025-26 (Sum of lines 9 to 16)	-3,066,799		-3,066,799	-997,002		-997,002	-4,063,801
18. Changes as a result of estimated growth/decline in mandatory relief	0		0	-76,384		-76,384	-76,384
19. Total forecast mandatory reliefs to be provided in 2025-26	-3,066,799		-3,066,799	-1,073,386		-1,073,386	-4,140,185
<b>UNOCCUPIED PROPERTY (See Note K) (All data should be entered as -ve unless specified otherwise)</b>							
<b>Partially occupied hereditaments</b>							
20. Forecast of 'relief' to be provided in 2025-26	0		0	-42,500		-42,500	-42,500
<b>Empty premises</b>							
21. Forecast of 'relief' to be provided in 2025-26	-412,337		-412,337	-415,506		-415,506	-827,843
22. Forecast of unoccupied property 'relief' to be provided in 2025-26 (Line 20 + line 21)	-412,337		-412,337	-458,006		-458,006	-870,343
23. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-50,000		-50,000	-200,000		-200,000	-250,000
24. Total forecast unoccupied property 'relief' to be provided in 2025-26	-462,337		-462,337	-658,006		-658,006	-1,120,343

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1 & 4 only

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	<u>Hereditaments using the small multiplier</u>			<u>Hereditaments using the standard multiplier</u>			
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
<b>DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)</b>							
<b>Charitable occupation</b>							
25. Forecast of relief to be provided in 2025-26	-18,466		-18,466	0		0	-18,466
<b>Non-profit making bodies</b>							
26. Forecast of relief to be provided in 2025-26	0		0	0		0	0
<b>Community Amateur Sports Clubs (CASCs)</b>							
27. Forecast of relief to be provided in 2025-26	0		0	0		0	0
<b>Small rural businesses</b>							
28. Forecast of relief to be provided in 2025-26	0		0	0		0	0
<b>Other ratepayers (refer to guidance for further details)</b>							
29. Forecast of relief to be provided in 2025-26	0		0	0		0	0
<i>of which:</i>	<i>of which:</i>			<i>of which:</i>			
30. Relief given to Case A hereditaments							
31. Relief given to Case B hereditaments	0			0			
32. Relief given to Freeports (See Note M)							
33. Relief given to Investment Zones (See Note M)	0			0			
34. Forecast of discretionary relief to be provided in 2025-26 (Sum of lines 25 to 29)	-18,466			0			
35. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0			0			
36. Total forecast discretionary relief to be provided in 2025-26	-18,466		-18,466	0		0	-18,466

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 2025-26. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1 &amp; 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)	Designated areas	TOTAL (All BA Area)	BA Area (exc. Designated areas)	Designated areas	TOTAL (All BA Area)	GRAND TOTAL
<b>DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT(See Note N) (All data should be entered as -ve unless specified otherwise)</b>							
<b>Supporting Small Business Scheme</b>							
37. Forecast of relief to be provided in 2025-26	-363,909		-363,909	0		0	-363,909
<b>Retail, Hospitality and Leisure relief</b>							
38. Forecast of relief to be provided in 2025-26	-702,819		-702,819	-533,346		-533,346	-1,236,165
<b>Film Studio relief</b>							
39. Forecast of relief to be provided in 2025-26	0		0	0		0	0
40. Forecast of discretionary reliefs funded through S31 grant to be provided in 2025-26 (Sum of lines 37 to 39)	-1,066,728		-1,066,728	-533,346		-533,346	-1,600,074
41. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		0	0		0	0
42. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2025-26	-1,066,728		-1,066,728	-533,346		-533,346	-1,600,074
<b>NET RATES PAYABLE</b>							
43. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 6,644,946		£ 6,644,946	£ 32,497,307		£ 32,497,307	£ 39,142,253



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 should complete columns 1 and 2**

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas)	Designated Areas	TOTAL (All BA Area)
	Complete this column	Do not complete this column	Do not complete this column
<b>NET RATES PAYABLE</b>	£		£
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	39,142,253		39,142,253
<b>(LESS) LOSSES (Data should be entered as -ve)</b>			
2. Estimated bad debts in respect of 2025-26 rates payable	-156,569		-156,569
3. Estimated repayments in respect of 2025-26 rates payable	-1,842,287		-1,842,287
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	37,143,397		37,143,397
	Column 1 BA Area (exc. Designated areas)	Column 2 Designated Areas	Column 3 TOTAL (All BA Area)
	Complete this column	Do not complete this column	Do not complete this column
<b>DISREGARDED AMOUNTS (Data should be entered as +ve)</b>			
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			
<b>DISREGARDED AMOUNTS</b>			
9. Total Disregarded Amounts			0
<b>DESIGNATED AREAS IN 100% BRR AUTHORITIES</b>			
10. Designated Areas Qualifying Relief: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
11. Designated Areas Qualifying Relief	0		0
<b>Port of Bristol</b>			
12. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
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**

1a. Opening Balance (From Collection Fund Statement)	£	£
		-4,791,721
1b. Agreed adjustment to Collection Fund Opening Balance (in respect of brought forward discrepancies)		0
1c. Adjusted Opening Balance		-4,791,721

**BUSINESS RATES CREDITS AND CHARGES**

2. Business rates credited and charged to the Collection Fund in 2024-25 (enter as +ve)	34,362,916	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	-593,225	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	3,487,428	
6. Changes to the provision for alteration of lists and appeals	119,603	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		<b>37,376,722</b>

**OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)**

8. Transitional protection payments received, or to be received in 2024-25	53,118	
9. Transfers/payments to the Collection Fund for end-year reconciliations	2,582	
10. Transfers/payments into the Collection Fund in 2024-25 in respect of a previous year's deficit	2,879,076	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		<b>2,934,776</b>

**OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)**

12. Transitional protection payments made, or to be made, in 2024-25	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2024-25	-17,830,686	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income 2024-25	-3,566,137	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2024-25	-14,264,548	
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 2024-25	-90,011	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2024-25 in respect of a previous year's surplus	0	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		<b>-35,751,382</b>

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2024-25 - Surplus (positive), Deficit (Negative)**

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)	£	-231,605
--	---	----------

**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. 2024-25)	50%	40%	9%	1%	100%
22. Total prior year surplus (+)/deficit (-)	-956,323	-765,058	-172,138	-19,126	-1,912,645
23. % for distribution of in-year surplus/deficit (i.e. 2025-26)	50%	40%	9%	1%	100%
24. In year surplus (+)/deficit (-)	840,520	672,416	151,294	16,810	1,681,040
<b>25. Total (total lines 22 and 24)</b>	<b>-115,803</b>	<b>-92,642</b>	<b>-20,844</b>	<b>-2,316</b>	<b>-231,605</b>

**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](mailto:nndr.statistics@communities.gov.uk)

The completed form must be returned to [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) no later than 31 JANUARY 2025

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

Ver 1.0

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2024 \***

Number of hereditaments that were being granted relief as at 31 December 2024\*

**MANDATORY RELIEF**

a. Number of hereditaments that were being granted charitable relief as at 31 December 2024*	84
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2024*	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 2024*	0
d. Number of hereditaments that were due public lavatories relief as at 31 December 2024*	1
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2024*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2024* of which:	89
i. those that are classed as "industrial property" above the exemption threshold	9
ii. those that have "listed building status"	25
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	47
vi. those that are classed as "non-industrial" above the exemption threshold	7

**DISCRETIONARY RELIEF**

g. Number of hereditaments that were being granted charitable relief as at 31 December 2024*	14
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2024*	0
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2024*	0
j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2024*	0
k. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2024*	0
l. Number of hereditaments subject to a S47 local discount as at 31 December 2024*	0

**RELIEF FUNDED THROUGH SECTION 31 GRANT**

m. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2024*	0
n. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2024*	116
o. Number of hereditaments that were being granted expanded retail, hospitality and leisure relief as at 31 December 2024*	253
p. Number of hereditaments that were being granted low carbon heat networks relief as at 31 December 2024*	0

**SMALL BUSINESS RATE RELIEF**

q. Number of hereditaments that are on the standard multiplier as at 31 December 2024*	319
r. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2024*	771
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	688
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	83
s. 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 2024*	1,020

\* The data should be as at 31 December 2024 or as soon as possible after that date.

NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2025-26		Tamworth Ver 1.0
<b>PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2025-26</b> (enter values as -ve)		<b>Amount of relief to be granted in 2025-26 (£)</b>
<b>EMPTY PROPERTY RELIEF</b>		
a. Estimated value of empty property relief to be granted in 2025-26		-827,843
of which:		
i. Relief to be given - industrial property above the exemption threshold		-215,706
ii. Relief to be given - listed building status		-194,603
iii. Relief to be given - Community Amateur Sports Clubs		0
iv. Relief to be given - charities		-5,262
v. Relief to be given where the hereditament is empty and is not included in categories i to iv		-329,488
vi. Relief to be given - "non-industrial" above the exemption threshold		-82,784
<b>SMALL BUSINESS RATE RELIEF</b>		
b. The cost of small business rate relief for properties within the billing authority area		-2,545,786
of which:		
i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount		-2,256,670
ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale		-289,116
<b>OTHER DISCRETIONARY RELIEF</b>		
c. Estimated value of other discretionary relief to be granted in 2025-26		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
<b>DATE OF LATEST INFORMATION</b>		
Date of latest information taken into account when calculating the figures on the supplementary form		31/12/2024
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 'NNDR1 Validation Checks 2025-26' 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	2025-26	Actual	%	Actual	%		
1 Check total RV	85,260,902	85,295,907	35,005	0%	0	2%	OK	
<b>Mandatory Reliefs</b>								
2 Cost SBR relief	-2,371,498	-2,545,786	174,288	7%	700,000	5%	OK	
3 Cost of Charity relief	-1,669,301	-1,455,938	213,363	13%	0	10%	Comment made	2 colleges, anticipate no longer entitled to charitable relief in 2025/26
4 Cost of CASC relief	-62,076	-62,076	0	0%	20,000	20%	OK	
5 Cost of Rural relief	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	-801,533	-827,843	26,310	3%	750,000	25%	OK	
<b>Discretionary Reliefs</b>								
9 Cost of Charity relief	-18,329	-18,466	137	1%	50,000	25%	OK	
10 Cost of non-profit bodies' relief	0	0	0	0%	50,000	25%	OK	
11 Cost of CASC Relief	-792	0	792	100%	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	-1,990,816	-1,236,165	754,651	38%	0	50%	Comment made	Relief % changes from 75% in 2024/25 to 40% in 2025/26
17 Net rates payable	37,627,690	39,142,253	1,514,563	4%	0	12.5%	OK	
<b>Other checks</b>								
18 Estimated repayments (Appeals provision)	-2,291,422	-1,842,287	449,135	20%	2,000,000	25%	OK	
19 Zero in surplus / deficit		-231,605	n/a	n/a	0	n/a	OK	
<b>Pre-populated 2025-26 form</b>								
20 Collection fund opening balance	-4,791,721	-4,791,721	0	n/a	0	n/a	OK	
21 Payments and transfers made in respect of business rates income in 2024-25	-35,751,382	-35,751,382	0	n/a	0	n/a	OK	
<b>2024-25 2025-26 Actual % Actual %</b>								
22 % of Rateable Value that is regarding hereditaments using the standard multiplier	73%	73%	n/a	0%	n/a	5%	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

This sheet automatically highlights any validation queries and provides space for your explanations  
 The note 'NDR1 Validation Checks 2025-26' 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					
	2024-25	2025-26	Actual	%	Actual	%				
<b>Mandatory Reliefs</b>										
1	Charity relief	84	84	0	0%	20	10%	OK	Please comment below where required	
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%	5	0%	OK		
5	Partly Occupied relief	0	0	0	0%	5	0%	OK		
6	Empty relief	76	89	13	17%	100	30%	OK		
<b>Discretionary Reliefs</b>										
7	Charity relief	14	14	0	0%	20	10%	OK		
8	Non-profit bodies' relief	0	0	0	0%	20	0%	OK		
9	CASC Relief	1	0	-1	-100%	5	0%	OK		
10	Other rural relief	0	0	0	0%	4	0%	OK		
11	Enterprise zone granted relief	0	0	0	0%	10	0%	OK		
12	Local discount relief	0	0	0	0%	20	0%	OK		
13	Retail, hospitality and leisure relief	244	253	9	4%	150	15%	OK		
<b>SBRR</b>										
14	SBRR - contributing	561	319	-242	-43%	100	10%	Comment made		Small properties receiving mandatory reliefs including empty exemptions no longer contribute
15	SBRR - getting a discount	767	771	4	1%	100	10%	OK		
16	SBRR - RV between £0 & £12k	681	688	7	1%	100	10%	OK		
17	SBRR - RV between £12k & £15k	86	83	-3	-3%	100	10%	OK		
18	SBRR - just lower multiplier	772	1,020	248	32%	100	10%	Comment made		Small properties receiving mandatory reliefs including empty exemptions are now subject to the lower multiplier
<b>Number of hereditaments</b>										
		Total Hereds	Hereds included in lines 14, 15 & 18 above							
19	Number hereditaments in tests 14, 15 & 18 above compared to total number of hereditaments	2,109	2,110	1	0%	25	10%	OK		
<b>Empty property relief</b>										
20	Relief in industrial properties above exemption threshold	-172,527	-215,706	-43,179	25%	250,000	25%	OK		
21	Relief in listed buildings	-218,912	-194,603	24,309	-11%	200,000	25%	OK		
22	Relief in charities	-9,051	-5,262	3,789	-42%	50,000	25%	OK		
23	Relief in other hereditaments	-327,421	-329,488	-2,067	1%	750,000	25%	OK		
24	Relief in non-industrial properties above the exemption threshold	-73622	-82,784	-9,162	12%	200,000	25%	OK		

Number where comments are outstanding: 0

Please provide any further comments below

This page is intentionally left blank



## Equality, Social Inclusion and Health Impact Assessment (ESHIA)

An ESHIA is a review of a new or existing policy, strategy, project, report or service change to establish whether this has a differential impact on specific equality groups and identifies how we can improve equality of opportunity for different groups of people.

An ESHIA aims at improving Tamworth Borough Council’s work, by promoting equality, social inclusion, health and wellbeing by ensuring that the proposed or existing policy promotes equality and can benefit a wide range of people.

### Details

Title of the proposal	Business Rates Income Forecast 2025/26	
Director responsible for the project or service area	Joanne Goodfellow	
Officer completing the assessment	Michael Buckland	
Date conducted	16/01/25	
Who are the main stakeholders?	Corporate Management Team (CMT) and Elected Members, Precepting Authorities, Businesses, Residents	
What is being assessed?	A decision to review or change a service	
	A strategy, policy, report or procedure	x
	A function, service, or project	
What kind of assessment is it?	New	x
	Review of existing	

### Part One - Initial screening:

This section should be used to carry out an initial screening of changes or decisions to help to decide whether a full ESHIA is required.

The following six screening questions are designed to assess whether this proposed change is likely to have an impact on equality, social inclusion, health and wellbeing.

		Yes	No
1	Does this new or revised project, proposal, policy, report, procedure likely to have an impact?		x
2	Does the proposal seek agreement to a key decision involving allocation of resources, such as changes in funding or resources, initiation of a new programme or project or procurement?		x
3	Does the proposal seek agreement on restructuring or reorganising of staffing?		x

4	Will this policy or proposed change have any impact on potential suppliers?		x
5	Does this policy or proposed change impact on any HR policy or practice within the council?		x
6	Does this policy or proposed change have any implications for equalities, social inclusion and health and wellbeing not covered above?		x

1. If the answer is **no** to all the questions, please provide a summary below outlining why this conclusion has been reached.
2. If the answer is **yes** to any of the questions, please conduct the full ESHIA as detailed in Part two.

If you are unsure of any of the answers, please seek advice from Human Resources.

Summary of initial screening outcome:

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.

The report seeks endorsement from Members on the Business Rates income forecast for 2025/26 and subsequent NNDR1 form for submission to DLUHC by 31 January 2025, in line with the scheme of delegation.

There is no impact as a direct result of this report.

<b>Decision</b>	<b>Yes</b>	<b>No</b>
Initial screening only	x	
Proceed to Part Two, full assessment		

Initial screening completed by	<b>Michael Buckland</b>
Date	<b>16/01/25</b>

Full screening completed by	
Date	

## Equality, Social Inclusion and Health Impact Assessment (ESHIA)

### Part Two: Full assessment

#### Section 1

The purpose of the project, proposal or decision required. Set out the aims, objectives, purpose and outcomes of the area being impact assessed. Are any other functions, policies or services linked to this assessment?

#### Section 2

Evidence used and considered. Include analysis of any missing data.

#### Section 3

Consultation undertaken with interested parties who will/may be affected proposal? What were the outcomes of the consultation?

#### Section 4

What are the potential or actual impacts of the proposal? Please consider both the direct and indirect impact and refer to the guidance for additional information.

Impact Area	Impact? Positive (P) Negative (N) Neutral (Ne)	Details of the impact	Action to address negative impact
<b>Protected Characteristic, as outlined in the Equality Act 2010</b>			
Age			
Disability			
Gender reassignment			
Marriage and civil partnership			
Pregnancy and maternity			
Race			
Religion or Belief			
Sex			
Sexual Orientation			

<b>Are there socio-economic groups likely to be affected? If yes, please provide detail below</b>			
<b>Other social exclusion</b>			
<b>Digital exclusion</b>			
<b>Veterans</b> and serving members of the armed forces and their families			
<b>Young people leaving care</b>			
<b>Health and Wellbeing:</b> Individuals and communities in Tamworth	Impact: Positive (P) Negative (N) Neutral (Ne)	Explanation	Action to address negative impact
Will the proposal have a direct impact on an individual's health, mental health and wellbeing?			
Will the proposal directly impact on housing?			
Will there be a likely change in demand for or access to public services such as health and social care services?			
Will there be an impact on diet and nutrition?			
Will there be an impact on physical activity?			
Will there be an impact on transport, travel and connectivity?			
Will there be an impact on employment and income?			

Will there be an impact on education and skills?			
Will there be an impact on community safety?			
Will there be an impact on the environment, air quality, climate change?			

If there are no adverse impacts or any issues of concern or you can adequately explain or justify them, please move to section 6.

**Section 5**

Where a potential negative impact has been identified, can continuation of the proposal be objectively justified? If yes, please explain your reasons.

**Section 6: Decisions or actions proposed**

The assessment may result in some recommendations or suggestions to mitigate any negative impact and maximise positive impacts or actions to reduce the risk of an adverse impact.

**Section 7: Monitoring arrangements**

Who will be responsible for monitoring	
Frequency of monitoring	
Where will the impact assessment be reported to?	
Where this impact assessment will be stored and for how long	

**Section 8: Summary of actions to mitigate negative impact (if required)**

Impact Area	Action required	Lead officer/responsible person	Target date	Progress

