

Public Document Pack

NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

THURSDAY, 29TH JANUARY, 2026

SUPPLEMENTARY AGENDA

Please find attached supplementary papers relating to the above meeting, as follows:

Agenda No	Item
8.	<u>NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) 2026/27</u> (Pages 3 - 6)

REPORT OF THE DIRECTOR – RESOURCES

To inform Members of the reporting processes for the NNDR 1 Return and to approve the Draft NNDR1 Return for 2026/27.

Included in this supplementary pack is the Draft NNDR 1 Return for 2026/27.

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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2026-27

Please e-mail with certification to: nndr.statistics@communities.gov.uk by no later than 31 January 2026

All figures must be entered in whole £

Please check the validation tabs and supply answers to the validation queries that require a comment

Select your local authority's name from this list:

- North East Lincolnshire UA
- North Hertfordshire
- North Kesteven
- North Lincolnshire UA
- North Norfolk
- North Northamptonshire

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

North Hertfordshire
E1935
Geraldine Goodwin
01462 474277
geraldine.goodwin@north-herts.gov.uk
ian.couper@north-herts.gov.uk
Section 151 Officer - Director/Head of finance

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 2026-27. Note that you still need to enter data for line 5 and line 11a, but otherwise it is all calculated. Also please note that there are Parts 1B and 1C 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

£
46,981,412

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

3,648,655

3. Sums due from the authority

0

COST OF COLLECTION (See Note B)

4. Cost of collection formula

189,736

5. Legal costs

0

6. Allowance for cost of collection

189,736

SPECIAL AUTHORITY DEDUCTIONS

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

0

TOTAL S31 GRANT (see Note C)

8. Sums due to the authority through section 31 grant

13,188,611

9. Sums due to the authority for Supplements and over-indexation not netted off

0

DISREGARDED AMOUNTS

10. Amounts retained in respect of Designated Areas
of which:

0

10a. Amounts of section 31 grant retained in respect of Designated Area

0

11. Amounts retained in respect of Renewable Energy Schemes
(See Note D)
of which:

56,561

11a. sums retained by billing authority

56,561

11b. sums retained by major precepting authority

0

NON-DOMESTIC RATING INCOME

12. Line 1 plus line 2, minus lines 3, 6, 7, 10 and 11, plus line 8

63,572,381

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year	67,244,315	Part 2, Line 4
Cost of mandatory relief	-8,950,057	Part 2, Line 20 + Part 2, Line
Cost of discretionary relief	-4,042,474	Part 2, Line 33 + Part 2, Line
Net cost of transitional arrangements	-3,648,655	Part 2, Line 9
Cost of accounting adjustments for losses on collection	-407,439	Part 3, Line 2
Cost of accounting adjustments for addition to appeals provision	-3,214,278	Part 3, Line 3
Collectable Rates	46,981,412	Part 3 Line 4 and Part 1, Li

No formula issues in Part 1a

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**2026-27**Please e-mail with certification to: nnr.statistics@communities.gov.uk by no later than 31 January 2026**All figures must be entered in whole £**

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Local Authority : North Hertfordshire**PART 1B: PAYMENTS****This part is for information only; please do not amend any of the figures**

The payments to be made, during the course of 2026-27 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	Column 2	Column 3	Column 4	Column 5
	Central Government	North Hertfordshire	Hertfordshire County Council		Total
Retained NNDR shares	£	£	£	£	£
13. % of non-domestic rating income to be allocated to each authority in 2026-27	50%	40%	10%	0%	100%
Non-Domestic Rating Income for 2026-27					
14. Non-domestic rating income from rates retention scheme	31,786,191	25,428,952	6,357,238	0	63,572,381
Other Income for 2026-27					
15. add: cost of collection allowance		189,736			189,736
16. add: amounts retained in respect of Designated Areas		0			0
17. add: amounts of S31 grant retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		56,561	0		56,561
19. add: City of London Offset		0			0
20. add: in respect of Port of Bristol hereditament		0			0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
21. Surplus/Deficit at end of 2025-26 (+ve = surplus, -ve = deficit)	3,532,755	2,826,204	706,551	0	7,065,510
TOTAL FOR THE YEAR	£	£	£	£	£
22. Total amount due to authorities	35,318,946	28,501,453	7,063,789	0	70,884,188

#NAME?

Line 17 column 5 does not match column 2. Please check why.

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**2026-27**Please e-mail with certification to: nndr.statistics@communities.gov.uk by no later than 31 January 2026**All figures must be entered in whole £**

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Local Authority : North Hertfordshire**PART 1C: SECTION 31 GRANT BREAKDOWN (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*

	Column 1	Column 2	Column 3	Column 4	Column 5
	Central Government	North Hertfordshire	Hertfordshire County Council		Total (excluding growth in DA)
Small Business Rate Relief					
23. Cost to authorities of providing relief	1,914,798	1,531,838	382,960	0	3,829,596
Charitable occupation					
24. Cost to authorities of providing relief	1,746,522	1,397,218	349,304	0	3,493,044
Community Amateur Sports Clubs (CASCs)					
25. Cost to authorities of providing relief	22,477	17,982	4,495	0	44,954
Rural Rate Relief					
26. Cost to authorities of providing 100% rural rate relief	3,303	2,642	661	0	6,606
Public lavatories relief					
27. Cost to authorities of providing relief	7,329	5,864	1,466	0	14,659
Low-carbon heat networks relief					
28. Cost to authorities of providing relief	0	0	0	0	0
Improvement relief					
29. Cost to authorities of providing relief	0	0	0	0	0
Partially occupied hereditament					
30. Cost to authorities of providing relief	0	0	0	0	0
Empty premises					
31. Cost to authorities of providing relief	755,599	604,479	151,120	0	1,511,198
Supporting Small Business Scheme					
32. Cost to authorities of providing relief	1,847,253	1,477,802	369,451	0	3,694,506
Film Studio relief					
33. Cost to authorities of providing relief	0	0	0	0	0
Freeports relief					
34. Cost to authorities of providing relief					
Investment Zones relief					
35. Cost to authorities of providing relief	0	0	0	0	0
EZ case A relief					
36. Cost to authorities of providing relief					
In respect of Port of Bristol: Not applicable					
37. Cost to authorities of providing relief: Not applicable		0			0
SUPPLEMENTS AND DISCOUNTS					
38. Reduced revenue to authorities from RHL multipliers	588,854	471,083	117,771	0	1,177,708
39. Additional revenue to authorities from High Value multipliers	-291,830	-233,464	-58,366	0	-583,660
40. Cost to authority of under-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0
41. Additional revenue to authority of over-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0
TOTAL FOR THE YEAR	£	£	£	£	£
42. Amount of Section 31 grant due to authorities to compensate for reliefs (not below zero)	6,594,305	5,275,444	1,318,862	0	13,188,611
<i>of which</i>					
42a. Total Section 31 due for reliefs and RHL multipliers	6,886,135	5,508,908	1,377,228	0	13,772,271
42b. Additional revenue from High Value Multiplier	-291,830	-233,464	-58,366	0	-583,660
42c. Additional revenue from High Value Multiplier outside of Section 31 grant	0	0	0	0	0

There are no row total calculation issues in Lines 23 to 42c

There are a number of validation questions that require an answer. Please complete the main validation sheetThis completed Excel form should be e-mailed to nndr.statistics@communities.gov.uk and any relevant precepting authorities by the Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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

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