

# 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.      **NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) 2026/27**  
**(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.

This page is intentionally left blank

# Agenda Item 8

OFFICIAL

## 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 Herefordshire  
North Hertfordshire  
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  
lou.cooper@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:

- 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:

- 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, Line

No formula issues in Part 1a

**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

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
<b>Retained NNDR shares</b> 13. % of non-domestic rating income to be allocated to each authority in 2026-27	£ 50%	£ 40%	£ 10%	£ 0%	£ 100%
<b>Non-Domestic Rating Income for 2026-27</b> 14. Non-domestic rating income from rates retention scheme	31,786,191	25,428,952	6,357,238	0	63,572,381
<b>Other Income for 2026-27</b> 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
<b>Estimated Surplus/Deficit on Collection Fund</b>	£	£	£	£	£
21. Surplus/Deficit at end of 2025-26 (+ve = surplus, -ve = deficit)	3,532,755	2,826,204	706,551	0	7,065,510
<b>TOTAL FOR THE YEAR</b> 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 £

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

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)
<b>Small Business Rate Relief</b>					
23. Cost to authorities of providing relief	1,914,798	1,531,838	382,960	0	3,829,596
<b>Charitable occupation</b>					
24. Cost to authorities of providing relief	1,746,522	1,397,218	349,304	0	3,493,044
<b>Community Amateur Sports Clubs (CASCs)</b>					
25. Cost to authorities of providing relief	22,477	17,982	4,495	0	44,954
<b>Rural Rate Relief</b>					
26. Cost to authorities of providing 100% rural rate relief	3,303	2,642	661	0	6,606
<b>Public lavatories relief</b>					
27. Cost to authorities of providing relief	7,329	5,864	1,466	0	14,659
<b>Low-carbon heat networks relief</b>					
28. Cost to authorities of providing relief	0	0	0	0	0
<b>Improvement relief</b>					
29. Cost to authorities of providing relief	0	0	0	0	0
<b>Partially occupied hereditament</b>					
30. Cost to authorities of providing relief	0	0	0	0	0
<b>Empty premises</b>					
31. Cost to authorities of providing relief	755,599	604,479	151,120	0	1,511,198
<b>Supporting Small Business Scheme</b>					
32. Cost to authorities of providing relief	1,847,253	1,477,802	369,451	0	3,694,506
<b>Film Studio relief</b>					
33. Cost to authorities of providing relief	0	0	0	0	0
<b>Freeports relief</b>					
34. Cost to authorities of providing relief	0	0	0	0	0
<b>Investment Zones relief</b>					
35. Cost to authorities of providing relief	0	0	0	0	0
<b>EZ case A relief</b>					
36. Cost to authorities of providing relief	0	0	0	0	0
<b>In respect of Port of Bristol: Not applicable</b>					
37. Cost to authorities of providing relief: Not applicable	0	0	0	0	0
<b>SUPPLEMENTS AND DISCOUNTS</b>					
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
<b>TOTAL FOR THE YEAR</b>					
42. Amount of Section 31 grant due to authorities to compensate for reliefs (not below zero) of which	6,594,305	5,275,444	1,318,862	0	13,188,611
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 sheet

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

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

This page is intentionally left blank