

Public Document Pack

NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

TUESDAY, 14TH JANUARY, 2020

SUPPLEMENTARY AGENDA

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

Agenda No	Item
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- | | |
|----|--|
| 7. | <u>NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) – 2020/2021</u>
(Pages 3 - 24) |
|----|--|

REPORT OF THE SERVICE DIRECTOR – CUSTOMERS

To inform Members of the reporting processes for the NNDR1 Return & approve the Draft NNDR1 Return for 2020/2021

Please find attached Appendix 1

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Ministry of Housing,
Communities &
Local Government

NATIONAL NON-DOMESTIC RATES RETURN NNDR1 2020-21

Please e-mail to : ndr.statistics@communities.gov.uk

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

Forms should be returned to the Ministry of Housing, Communities and Local Government by **Friday 31 January 2020**

All figures should be entered in whole £

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



* White background, blue border - actual data entered by the Ministry of Housing, Communities and Local Government into these cells.

The **Total column** is greened out - there is no need to enter data in any of these cells.

In addition areas of the form are **greyed out** - especially for those authorities that do not have designated areas. **Please do not enter data** in these areas as this will cause delay as we will have to ask you to complete a revised form.

Entering data

3. All values in the form should be entered in whole £. Except for part 1 of the form, **receipts** (eg sums due to the billing authority from ratepayers, or central government) should always be entered as **positive numbers**. **Payments from the authority, or amounts foregone** (eg reliefs given to ratepayers) should always be entered as **negative numbers**.

4. Where possible, you will be prevented from entering data with the wrong sign (+ve when it should be -ve or vice versa).

Updates

We will use this area to list any updates to the form in the future if required

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 2019-20 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 2020-21*.

Signing the Form

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

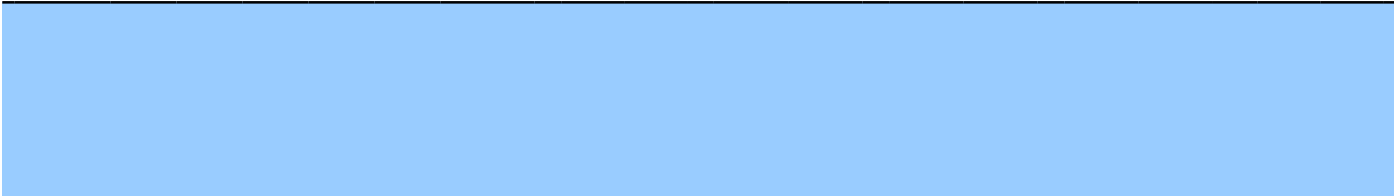
7. Print a copy of the form for signing by your Chief Financial / Section 151 Officer. The form can be printed by using the defined print area.

The signed copy must be forwarded as a pdf document by email to the Ministry of Housing, Communities and Local Government using the email address above. NB We require just one copy of a signed form.

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 ndr.statistics@communities.gov.uk

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Select your local authority's name from this list:

Adur
Alderdale
Amber Valley
Arun
Ashfield
Ashford

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

North Hertfordshire
E1935
Mark Scanes
01462 474440
mark.scanes@north-herts.gov.uk

Ver 1.0

PART 1A: NON-DOMESTIC RATING INCOME

COLLECTIBLE RATES

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

£

39,163,262

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

188,301

3. Sums due from the authority

0

COST OF COLLECTION (See Note A)

4. Cost of collection formula

174,652

5. Legal costs

0

6. Allowance for cost of collection

174,652

SPECIAL AUTHORITY DEDUCTIONS

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

0

DISREGARDED AMOUNTS

8. Amounts retained in respect of Designated Areas

0

9. Amounts retained in respect of Renewable Energy Schemes (see Note B)

32,753

of which:

10. sums retained by billing authority

32,753

11. sums retained by major precepting authority

0

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

0

NON-DOMESTIC RATING INCOME

13. Line 1 plus line 2, minus lines 3, 6 - 9 and 12

39,144,158

Local Authority : North Hertfordshire

Ver 1.0

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 **2020-21** 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 North Hertfordshire	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
Retained NDR shares	£	£	£	£	£
14. % of non-domestic rating income to be allocated to each authority in 2020-21	50%	40%	10%	0%	100%
Non-Domestic Rating Income for 2020-21					
15. Non-domestic rating income from rates retention scheme	19,572,079	15,657,663	3,914,416	0	39,144,158
16.(less) deductions from central share	0	0	0	0	0
17 TOTAL:	19,572,079	15,657,663	3,914,416	0	39,144,158
Other Income for 2020-21					
18. add: cost of collection allowance		174,652			174,652
19. add: amounts retained in respect of Designated Areas		0			0
20. add: amounts retained in respect of renewable energy schemes		32,753	0		32,753
21. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
22. add: qualifying relief in Designated Areas		0	0	0	0
23. add: City of London Offset		0			0
24. add: additional growth retained in Additional Growth Pilots		0	0	0	0
25. add: in respect of Port of Bristol hereditament		0			0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
<u>Percentages to be used to distribute the collection fund surplus deficit</u>					
26. % for distribution of "in-year" surplus/deficit (ie 2019-20)	25%	35%	40%	0%	100%
26a. "In-year" surplus (positive) /deficit (negative)	172,565	241,590	276,103	0	690,258
27. % for distribution of "prior-year" surplus/deficit (ie 2018-19)	50%	40%	10%	0%	100%
27a. "Prior-year" surplus (positive) / deficit (negative)	-682,594	-546,076	-136,519	0	-1,365,189
28. Estimated Surplus/Deficit at end of 2019-20	-510,029	-304,486	139,584	0	-674,931
TOTAL FOR THE YEAR	£	£	£	£	£
29. Total amount due to authorities	19,062,050	15,560,582	4,054,000	0	38,676,632

Local Authority : North Hertfordshire

Ver 1.0

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

This page is for information only; please do not amend any of the figures

Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system announced in the 2013 to 2016 Autumn Statements and 2017 (March and November), 2018 (October) Budgets

	Column 2 North Hertfordshire	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
	£	£	£	£
Multiplier Cap				
30. Cost of cap on 2014-15, 2015-16 and post-2018-19 small business rates multipliers	628,874	156,890	0	785,764
Small Business Rate Relief				
31. Cost of doubling SBRR & threshold changes for 2020-21	1,456,700	364,175	0	1,820,875
31a. Additional compensation for loss of supplementary multiplier income	115,283	28,821	0	144,104
32. Cost to authorities of maintaining relief on "first" property	0	0	0	0
Rural Rate Relief				
33. Cost to authorities of providing 100% rural rate relief	506	127	0	633
Supporting Small Businesses Relief				
34. Cost to authorities of providing relief	4,522	1,130	0	5,652
Discretionary Scheme				
35. Cost to authorities of providing relief	3,744	936	0	4,680
Designated Areas qualifying relief in 100% pilot areas				
36. Cost to authorities of providing relief	0	0	0	0
Telecoms Relief				
37. Cost to authorities of providing relief	0	0	0	0
Retail discount				
38. Cost to authorities of providing relief	524,201	131,050	0	655,251
TOTAL FOR THE YEAR				
39. Amount of Section 31 grant due to authorities to compensate for reliefs	2,733,830	683,129	0	3,416,959

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)

Certificate of Chief Financial Officer / Section 151 Officer

NNDR1 2020-21

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.

Name of Chief Financial Officer
or Section 151 Officer :

Signature :

Date :

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**NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21**

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: NET RATES PAYABLE

You should complete column 1 only

GROSS RATES PAYABLE

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

	Column 1 BA Area (exc. Designated areas) Complete this column	Column 2 Designated areas Do not complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
	£	£	£
1. Rateable Value at <input type="text" value="31/12/2019"/>	<input type="text" value="102,891,408"/>	<input type="text" value="0"/>	<input type="text" value="102,891,408"/>
2. Small business rating multiplier <input type="text" value="49.9"/> for 2020-21 (pence)			
3. Gross rates 2020-21 (RV x multiplier)	<input type="text" value="51,342,813"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="-100,000"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2020-21	<input type="text" value="51,242,813"/>	<input type="text" value="0"/>	<input type="text" value="51,242,813"/>
TRANSITIONAL ARRANGEMENTS (See Note F)			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-275,376"/>	<input type="text" value="0"/>	<input type="text" value="-275,376"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="87,075"/>	<input type="text" value="0"/>	<input type="text" value="87,075"/>
8. Net cost of transitional arrangements	<input type="text" value="-188,301"/>	<input type="text" value="0"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text" value="0"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="-188,301"/>	<input type="text" value="0"/>	<input type="text" value="-188,301"/>
TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))			
11. Sum due to/(from) authority	<input type="text" value="188,301"/>	<input type="text" value="0"/>	<input type="text" value="188,301"/>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21**

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)			
Small Business Rate Relief			
12. Forecast of relief to be provided in 2020-21	-4,952,494	0	-4,952,494
13. of which: relief on existing properties where a 2nd property is occupied	0	0	0
14. Additional yield from the small business supplement (Show as +ve)	772,784	0	772,784
15. Net cost of small business rate relief (line 12 + line 14)	-4,179,710	0	-4,179,710
Charitable occupation			
16. Forecast of relief to be provided in 2020-21	-3,446,568	0	-3,446,568
Community Amateur Sports Clubs (CASCs)			
17. Forecast of relief to be provided in 2020-21	-50,758	0	-50,758
Rural rate relief			
18. Forecast of relief to be provided in 2020-21	-15,269	0	-15,269
Telecoms Relief (see Note L)			
19. Forecast of relief to be provided in 2020-21	0	0	0

20. Forecast of mandatory reliefs to be provided in 2020-21 (Sum of lines 15 to 19)

-7,692,305

0

-7,692,305

21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)

0

0

0

22. Total forecast mandatory reliefs to be provided in 2020-21

-7,692,305

0

-7,692,305

UNOCCUPIED PROPERTY (See Note H) (All data should be entered as -ve unless specified otherwise)

Partially occupied hereditaments

23. Forecast of 'relief' to be provided in 2020-21

-20,000

0

-20,000

Empty premises

24. Forecast of 'relief' to be provided in 2020-21

-938,996

0

-938,996

25. Forecast of unoccupied property 'relief' to be provided in 2020-21 (Line 23 + line 24)

-958,996

0

-958,996

26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)

0

0

0

27. Total forecast unoccupied property 'relief' to be provided in 2020-21

-958,996

0

-958,996

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21**

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)			
Charitable occupation			
28. Forecast of relief to be provided in 2020-21	-189,501	0	-189,501
Non-profit making bodies			
29. Forecast of relief to be provided in 2020-21	-108,264	0	-108,264
Community Amateur Sports Clubs (CASCs)			
30. Forecast of relief to be provided in 2020-21	-11,098	0	-11,098
Rural shops etc			
31. Forecast of relief to be provided in 2020-21	0	0	0
Small rural businesses			
32. Forecast of relief to be provided in 2020-21	0	0	0
Other ratepayers (refer to guidance for further details)			
33. Forecast of relief to be provided in 2020-21	0	0	0
	<i>of which:</i>	<i>of which:</i>	
34. Relief given to Case A hereditaments		0	
35. Relief given to Case B hereditaments	0		
36. Forecast of discretionary relief to be provided in 2020-21 (Sum of lines 28 to 33)	-308,863	0	-308,863
37. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0	
38. Total forecast discretionary relief to be provided in 2020-21	-308,863	0	-308,863

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21**

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: NET RATES PAYABLE

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT (See Note K) (All data should be entered as -ve unless specified otherwise)			
Rural Rate Relief			
39. Forecast of relief to be provided in 2020-21	-1,217	0	-1,217
Supporting Small Businesses Relief			
40. Forecast of relief to be provided in 2020-21	-10,869	0	-10,869
Discretionary Scheme			
41. Forecast of relief to be provided in 2020-21	-9,000	0	-9,000
Retail Discount			
42. Forecast of relief to be provided in 2020-21	-1,260,000	0	-1,260,000
43. Forecast of discretionary reliefs funded through S31 grant to be provided in 2020-21 (Sum of lines 39 to 42)	-1,281,086	0	-1,281,086
44. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0	
45. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2020-21	-1,281,086	0	-1,281,086
NET RATES PAYABLE			
46. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 40,813,262	£ 0	£ 40,813,262

Checked by Chief Financial / Section 151 Officer :

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

You should complete column 1 only

	Column 1 BA Area (exc. Designated areas) Complete this column	Column 2 Designated Areas Do not complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	40,813,262	0	40,813,262
(LESS) LOSSES			
2. Estimated bad debts in respect of 2020-21 rates payable	-450,000	0	-450,000
3. Estimated repayments in respect of 2020-21 rates payable	-1,200,000	0	-1,200,000
COLLECTABLE RATES			
4. Net Rates payable less losses	39,163,262	0	39,163,262
DISREGARDED AMOUNTS			
5. Renewable Energy	32,753	0	32,753
6. Shale oil and gas sites scheme (see Note C)	0	0	0
7. Transitional Protection Payment		0	
8. Baseline		0	
DISREGARDED AMOUNTS			
9. Total Disregarded Amounts		0	0
DESIGNATED AREAS IN 100% PILOT AREAS			
10. Designated Areas Qualifying Relief: Not applicable	0	0	0
DEDUCTIONS FROM CENTRAL SHARE			
11. Designated Areas Qualifying Relief	0	0	0
Additional Growth Pilot Areas			
12. Net Rates payable for Growth Baseline comparison: Not applicable	0		0
13. Growth Baseline : Not applicable	0		0
14. Additional Growth in 'Growth Pilot' Areas: Not Applicable	0		0
Port of Bristol			
15. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
16. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer :

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NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2020-21

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

PART 4: ESTIMATED COLLECTION FUND BALANCE

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

OPENING BALANCE

1. Opening Balance (From Collection Fund Statement)	£	£
		-1,509,336

BUSINESS RATES CREDITS AND CHARGES

2. Business rates credited and charged to the Collection Fund in 2019-20	38,586,344	
3. Sums written off in excess of the allowance for non-collection	-257,669	
4. Changes to the allowance for non-collection	-134,022	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes	344,346	
6. Changes to the provision for alteration of lists and appeals	158,708	
7. Total business rates credits and charges (Total lines 2 to 6)		38,697,707

OTHER RATES RETENTION SCHEME CREDITS

8. Transitional protection payments received, or to be received in 2019-20	188,253	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2019-20 in respect of a previous year's deficit	144,147	
11. Total Other Credits (Total lines 8 to 10)		332,400

OTHER RATES RETENTION SCHEME CHARGES

12. Transitional protection payments made, or to be made, in 2019-20	-395,925	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2019-20	-9,397,818	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2019-20	-15,036,509	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2019-20	-13,156,945	
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 2019-20	-208,505	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2019-20 in respect of a previous year's surplus	0	
19. Total Other Charges (Total lines 12 to 18)		-38,195,702

ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2019-20 - Surplus (positive), Deficit (Negative)

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)		£
		-674,931

Checked by Chief Financial / Section 151 Officer :

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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 '*NNDR1 query*' by email to nndr.statistics@communities.gov.uk

The completed form must be returned to nndr.statistics@communities.gov.uk no later than 31 JANUARY 2020

Authority Name	North Hertfordshire
E-code	E1935
Contact name	Mark Scanes
Contact number	01462 474440
Contact e-mail	mark.scanes@north-herts.gov.uk

Ver 1.0

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2019 *

Number of hereditaments that were being granted relief as at 31 December 2019*

MANDATORY RELIEF

- a. Number of hereditaments that were being granted charitable relief as at 31 December 2019*
- b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2019*
- 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 2019*
- d. Number of hereditaments that were being granted telecoms relief as at 31 December 2019
- e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2019*
- f. Number of hereditaments that were being granted empty property relief as at 31 December 2019* of which:
 - i. those that are classed as "industrial property" above the exemption threshold
 - ii. those that have "listed building status"
 - iii. those that are "Community Amateur Sports Clubs"
 - iv. those that are "charities"
 - v. those where the hereditament is empty and not included in categories i to iv
 - vi. those that are classed as "non-industrial" above the exemption threshold

DISCRETIONARY RELIEF

- g. Number of hereditaments that were being granted charitable relief as at 31 December 2019*
- h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2019*
- i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2019*
- 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 2019*
- k. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2019*
- l. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2019*
- m. Number of hereditaments subject to a S47 local discount as at 31 December 2019*

RELIEF FUNDED THROUGH SECTION 31 GRANT

- n. Number of hereditaments receiving Rural Rate Relief as at 31 December 2019
- o. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2019
- p. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2019
- q. Number of hereditaments receiving Discretionary Scheme relief as at 31 December 2019

SMALL BUSINESS RATE RELIEF

- r. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2019* *How many hereditaments contributing?*
- s. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2019* *How many hereditaments are receiving a discount?*
 - i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount
 - ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale
- t. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2019* *How many hereditaments are paying just the small business rate multiplier?*

* The data should be as at 31 December 2019 or as soon as possible after that date.

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2020-21

Amount of relief to be granted in 2020-21 (£)

EMPTY PROPERTY RELIEF

a. Estimated value of empty property relief to be granted in 2020-21

-938,996

Rows (i) to (iv) must add up to line (a) above

of which:

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

0

ii. Relief to be given - listed building status

0

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

0

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

0

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

0

Lines a(i) to a(vi) do not sum to A total

SMALL BUSINESS RATE RELIEF

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

-4,952,494

of which:

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

0

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

0

Line b(i) & b(ii) do not sum to B total

DATE OF LATEST INFORMATION

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

Please complete this cell with a date

Notes :

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21
Validation Checks

Local authority : North Hertfordshire E1935
 Local authority contact name : Mark Scanes
 Local authority contact number : 01462 474440
 Local authority contact email address : mark.scanes@north-herts.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
 The note 'NNDR1 Validation Checks 2020-21' provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters			Please comment below where required	
	VOA data	2020-21	Actual	%	Actual	%			
1	Check total RV	101,747,000	102,891,408	1,144,408	1%	0	2%	OK	
Mandatory Reliefs									
		2019-20	2020-21	Actual	%	Actual	%		
2	Cost SBR relief	-4,692,229	-4,952,494	260,265	6%	500,000	10%	OK	
3	Additional yield to finance SBRR	757,889	772,784	14,895	2%	50,000	5%	OK	
4	Net cost of SBRR	-3,934,340	-4,179,710	245,370	6%	250,000	20%	OK	
5	Cost of Charity relief	-3,315,828	-3,446,568	130,740	4%	0	15%	OK	
6	Cost of CASC relief	-38,444	-50,758	12,314	32%	20,000	20%	OK	
7	Cost of Rural relief	-18,805	-15,269	3,536	19%	5,000	15%	OK	
8	Cost of Partly Occupied relief	-20,000	-20,000	0	0%	100,000	20%	OK	
9	Cost of Empty property relief	-1,053,510	-938,996	114,514	11%	500,000	25%	OK	
Discretionary Reliefs									
		2019-20	2020-21	Actual	%	Actual	%		
10	Cost of Charity relief	-183,250	-189,501	6,251	3%	0	25%	OK	
11	Cost of non-profit bodies' relief	-105,793	-108,264	2,471	2%	50,000	25%	OK	
12	Cost of CASC Relief	-8,044	-11,098	3,054	38%	5,000	25%	OK	
13	Cost of rural shop relief	0	0	0	0%	5,000	25%	OK	
14	Cost of other rural relief	-1,198	0	1,198	100%	5,000	25%	OK	
15	Cost of other discretionary relief	0	0	0	0%	100,000	25%	OK	
16	Class A hereditaments	0	0	0	0%	25,000	25%	OK	
17	Class B hereditaments	0	0	0	0%	0	25%	OK	
18	Net rates payable	39,162,473	40,813,262	1,650,789	4%	0	5%	OK	
Other checks									
		2019-20	2020-21	Actual	%	Actual	%		
19	Estimated repayments (Appeals provision (Part 3 Li	-1,000,000	-1,200,000	200,000	20%	2,000,000	25%	OK	
20	Zero in surplus / deficit (Part 4, Line 20)		-674,931	n/a	n/a	0	n/a	OK	
Allocation									
		2020-21	Actual	Actual					
21	Discretionary scheme relief (Part 2, Line 41)	9,144	9,000	-144		0		OK	
Pre-populated									
		2020-21 form	Actual	Actual					
22	Collection fund opening balance (Part 4, Line 1)	#NAME?	-1,509,336	#NAME?		0		#NAME?	

Page 21

Number where comments are outstanding **0**

Please provide any further comments below

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2020-21
Validation Checks

1

Local authority : North Hertfordshire E1935
Local authority contact name : Mark Scanes
Local authority contact number : 01462 474440
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Test	Data VOA data 2020-21	Change Actual %	Parameters Actual %	Please comment below where required
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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2020-21

Supplementary data - validation checks

1

Local authority : North Hertfordshire E1935
 Local authority contact name : Mark Scanes
 Local authority contact number : 01462 474440
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 The note 'NNDR1 Validation Checks 2020-21' provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters				Please comment below where required
	2019-20	2020-21	Actual	%	Actual	%			
Mandatory Reliefs									
1	Charity relief	250	0	-250	-100%	20	10%	Please comment	
2	CASC relief	9	0	-9	-100%	5	0%	Please comment	
3	Rural shop relief	5	0	-5	-100%	10	0%	OK	
4	Partly Occupied relief	4	0	-4	-100%	10	0%	OK	
5	Empty relief	522	0	-522	-100%	100	30%	Please comment	

Discretionary Reliefs									
6	Charity relief	86	0	-86	-100%	30	10%	Please comment	
7	Non-profit bodies' relief	26	0	-26	-100%	20	0%	Please comment	
8	CASC Relief	6	0	-6	-100%	5	0%	Please comment	
9	Rural shop relief	4	0	-4	-100%	10	0%	OK	
10	Other rural relief	8	0	-8	-100%	5	0%	Please comment	
11	Enterprise granted relief	0	0	0	0%	10	0%	OK	
12	Local discount relief	0	0	0	0%	20	0%	OK	
13	SBBR - contributing	1,485	0	-1,485	-100%	100	10%	Please comment	
14	SBBR - getting a discount	1,674	0	-1,674	-100%	100	10%	Please comment	
15	SBBR - RV between £0 & £12k	1,540	0	-1,540	-100%	100	10%	Please comment	
16	SBBR - RV between £12k & £15k	134	0	-134	-100%	50	10%	Please comment	
17	SBBR - just lower multiplier	1,350	0	-1,350	-100%	100	10%	Please comment	

		Total Hereds	Hereds included in lines 13, 14 & 17 above						
Number of hereditaments									
18	Number hereditaments in tests 13, 14 & 17 above compared to total number of hereditaments	4,465	0	-4,465	-100%	25	5%	Please comment	

Number where comments are outstanding 13

Please provide any further comments below

Page 23

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