

Public Document Pack

NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

THURSDAY, 13TH JANUARY, 2022

SUPPLEMENTARY AGENDA

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

Agenda No	Item
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- | | |
|----|--|
| 8. | <u>NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) - 2022/23</u>
(Pages 3 - 14) |
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REPORT OF THE SERVICE DIRECTOR – CUSTOMERS

To inform Members of the reporting processes for the NNDR1 Return.

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Department for Levelling Up,
Housing & Communities

NATIONAL NON-DOMESTIC RATES RETURN **NNDR1 2022-23**

Please e-mail to : 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 Department for Levelling Up, Housing and Communities by **Monday 31 January 2022**

All figures should be entered in whole £

Please remember that a copy of this form, certified by your Chief Financial Officer / Section 151 officer should also be sent to your relevant Precepting Authorities, and Pool Leads (if applicable).

These instructions highlight the special features of the form and should be read in conjunction with the **Guidance Notes and Validation notes**.

Completing the form

1. The form can be set up for each individual local authority by selecting the appropriate authority name from the list. The example shows the local authority ZZZZ. Once a local authority name is selected the spreadsheet will automatically complete the data for the white cells with a blue border.

2. There are three different type of input cells:



* White, Black Border - these are blank for new data - Please ensure all white cells are filled before submitting the form including entering zeroes where appropriate.



* White background, green border - These cells are information cells and have the appropriate formula in them. **Please do not overwrite the formula.**



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

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

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

Entering data

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

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

Updates

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 2021-22 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 2022-23*.

Submitting the Form

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

7. The form should be sent by your Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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

8. A copy of the form must also be sent to your NNDR contact at all your major precepting authorities.

9. If you experience any problems using the form please email
nndr.statistics@communities.gov.uk

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NATIONAL DOMESTIC RATES RETURN - NDRRI

2022-23

Please e-mail with certification to: ndrri.statistics@communities.gov.uk by no later than 31 January 2022.

All figures must be entered in whole £

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

Select your local authority's name from this list:

North Hertfordshire
North Herts Council
North Hants
North Lincolnshire
North Somerset
North Tyneside
Nottingham City Council
Nottinghamshire County Council
Norfolk Council
Norwich City Council
Oxford City Council
Preston City Council
Reading City Council
Redbridge London Borough Council
Rushcliffe District Council
Salford City Council
Sefton Metropolitan Borough Council
Sheffield Hallam University
South Ayrshire
South Gloucestershire
South West Devon District Council
St Albans City Council
Stratford-upon-Avon Town & Parish Council
Telford & Wrekin Council
Thames Valley University
The Vale of Glamorgan
Torridge District Council
Warrington City Council
West Dorset District Council
West Lancashire Council
Wirral Council
Wyke Regeneration Company
York City Council
Yorkshire Water Services Limited

Local Authority NameE-codeLocal authority contact nameLocal authority contact numberLocal authority e-mail address

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 2022-23. Note that you still need to enter data for line 5 and line 6, but otherwise it is all calculated. Also please note that Parts 1B and 1C are below.

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£#####

TRANSITIONAL PROTECTION PAYMENTS Not applicable in 2022-23 due to expired transitional scheme

2. Sums due to the authority£0

3. Sums due from the authority£0

COST OF COLLECTION (See Note A)

4. Cost of collection formula£#N/A

5. Legal costs£0

6. Allowance for cost of collection£#N/A

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)£32,744

(a). sums retained by billing authority£0

(b). sums retained by major precepting authority£32,744 Please check your figures. Is it all retained by preceptors?

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (see Note C)£0

NON-DOMESTIC RATING INCOME

11. Line 1 plus line 2, minus lines 3, 6 to 9 and 10£#N/A

#N/A

#N/A

#N/A

#N/A

Local Authority : North Hertfordshire Ver 1.0

PART 1B: PAYMENTS This case is for information only; please do not amend any of the figures The payments to be made during the course of 2022-23 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 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	E	E	E	E	E
12. % of non-domestic rating income to be allocated to each authority in 2022-23	50%	49%	10%	0%	100%
Non Domestic Rating Income for 2022-23	#N/A	#N/A	#N/A	#N/A	#N/A
13. Non-domestic rating income from rates retention schemes	#N/A	#N/A	#N/A	#N/A	#N/A
14.(less) deductions from central share	0				0
15 TOTAL:	#N/A	#N/A	#N/A	#N/A	#N/A
Other Income for 2022-23					
16. add: cost of collection allowance	#N/A				#N/A
17. add: amounts retained in respect of Designated Areas	0				0
18. add: amounts retained in respect of renewable energy schemes	0		32,744		32,744
19. add: amounts retained in respect of shale oil and gas sites schemes	0		0	0	0
20. add: qualifying relief in Designated Areas	#NAME?		#NAME?	#NAME?	0
21. add: City of London Offset	0				0
22. add: in respect of Port of Bristol hereditament	0				0
Estimated Surplus/Deficit on Collection Fund	E	E	E	E	E
23. Surplus/Deficit at end of 2021-22 (enter + surplus, or - deficit) (including adjustment for three year spread)	#N/A	#N/A	#N/A	#N/A	#N/A
TOTAL FOR THE YEAR	E #N/A	E #N/A	E #N/A	E #N/A	E #N/A
24. Total amount due to authorities	#N/A	#N/A	#N/A	#N/A	#N/A

Local Authority : North Hertfordshire Ver 1.0

PART 1C: SECTION 31 GRANT (See Note D) This part 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, 2020 and 2021 spending review, and 2017 (March and November), 2018 (October) and 2021 (October) Budgets Adjustment Factor: 1.1

	Column 1 North Hertfordshire	Column 2 Hertfordshire County Council	Column 3 City of London	Column 4	Column 5 Total
Multipier Cap	E	E	E	E	E
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22 and 2022-23 small business rates multipliers	#N/A	#N/A	#N/A	#N/A	#N/A
Small Business Rate Relief					
26a. Additional compensation for loss of supplementary multiplier income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
27. Cost to authorities of maintaining relief on "first" property	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Rural Rate Relief					
28. Cost to authorities of providing 100% rural rate relief	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
2022(23) Transitional Relief and Supporting Small Business Scheme					
29. Cost to authorities of providing relief	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Designated Areas qualifying relief in 100% business rates retention areas					
30. Cost to authorities of providing relief	#NAME?	#NAME?	#NAME?	#NAME?	0
Local newspaper relief					
31. Cost to authorities of providing relief	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Public lavatories relief					
32. Cost to authorities of providing relief	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Retail, Hospitality and Leisure relief					
33. Cost to authorities of providing relief	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Freetrains relief					
34. Cost to authorities of providing relief	0	0	0	0	0
TOTAL FOR THE YEAR	E #N/A	E #N/A	E #N/A	E #N/A	E #N/A
35. Amount of Section 31 grant due to authorities to compensate for reliefs	#N/A	#N/A	#N/A	#N/A	#N/A

NB To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 35, a sum to reflect the adjustment to tariffs / top-ups in respect of the multipier cap. (See notes for Line 35)

This completed Excel form should be emailed to ndrri.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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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2022-23

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

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
	£		£
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at 31/12/2021	102,148,353		102,148,353
2. Small business rating multiplier for 2022-23 (pence) 49.9			
3. Gross rates 2022-23 (RV x multiplier)	50,972,028		
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	-1,000,000		
5. Forecast gross rates payable in 2022-23	49,972,028		49,972,028

TRANSITIONAL ARRANGEMENTS (See Note F)

Not applicable in 2022-23 due to expired transitional scheme

6. Revenue foregone because increases in rates have been deferred (Show as -ve)	0		0
7. Additional income received because reductions in rates have been deferred (Show as +ve)	0		0
8. Net cost of transitional arrangements	0		
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	0		
10. Forecast net cost of transitional arrangements	0		0

TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))

11. Sum due to/(from) authority	0		0
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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2022-23

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

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 2022-23	-5,747,313		-5,747,313
13. of which: relief on existing properties where a 2nd property is occupied	0		0
14. Additional yield from the small business supplement (Show as +ve)	754,459		754,459
15. Net cost of small business rate relief (line 12 + line 14)	-4,992,854		-4,992,854
Charitable occupation			
16. Forecast of relief to be provided in 2022-23	-3,425,971		-3,425,971
Community Amateur Sports Clubs (CASCs)			
17. Forecast of relief to be provided in 2022-23	-50,718		-50,718
Rural rate relief			
18. Forecast of relief to be provided in 2022-23	-15,269		-15,269
Public Lavatories relief (see note H)			
19. Forecast of relief to be provided in 2022-23	-32,410		-32,410
20. Forecast of mandatory reliefs to be provided in 2022-23 (Sum of lines 15 to 19)	-8,517,222		-8,517,222
21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0		
22. Total forecast mandatory reliefs to be provided in 2022-23	-8,517,222		-8,517,222

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

Partially occupied hereditaments			
23. Forecast of 'relief' to be provided in 2022-23	-5,000		-5,000
Empty premises			
24. Forecast of 'relief' to be provided in 2022-23	-1,191,258		-1,191,258
25. Forecast of unoccupied property 'relief' to be provided in 2022-23 (Line 23 + line 24)	-1,196,258		
26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-100,000		
27. Total forecast unoccupied property 'relief' to be provided in 2022-23	-1,296,258		-1,296,258

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2022-23

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete column 1 only

Column 1
**BA Area (exc.
Designated areas)**

Column 2
**Designated
areas**

Column 3
**TOTAL
(All BA Area)**

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2022-23

All figures must be entered in whole £
Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

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 K) (All data should be entered as -ve unless specified otherwise)			
Charitable occupation			
28. Forecast of relief to be provided in 2022-23	<input type="text" value="-196,891"/>	<input type="text"/>	<input type="text" value="-196,891"/>
Non-profit making bodies			
29. Forecast of relief to be provided in 2022-23	<input type="text" value="-114,007"/>	<input type="text"/>	<input type="text" value="-114,007"/>
Community Amateur Sports Clubs (CASCs)			
30. Forecast of relief to be provided in 2022-23	<input type="text" value="-11,087"/>	<input type="text"/>	<input type="text" value="-11,087"/>
Rural shops etc			
31. Forecast of relief to be provided in 2022-23	<input type="text" value="-1,217"/>	<input type="text"/>	<input type="text" value="-1,217"/>
Small rural businesses			
32. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
Other ratepayers (refer to guidance for further details)			
33. Forecast of relief to be provided in 2022-23	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<i>of which:</i>	<i>of which:</i>		
34. Relief given to Case A hereditaments		<input type="text"/>	
35. Relief given to Case B hereditaments	<input type="text" value="0"/>		
36. Relief given to Freeports (see Note L)	<input type="text" value="0"/>		
37. Forecast of discretionary relief to be provided in 2022-23 (Sum of lines 28 to 33)	<input type="text" value="-323,202"/>	<input type="text"/>	
38. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	<input type="text" value="-20,000"/>	<input type="text"/>	
39. Total forecast discretionary relief to be provided in 2022-23	<input type="text" value="-343,202"/>	<input type="text"/>	<input type="text" value="-343,202"/>

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2022-23

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

Local Authority : North Hertfordshire

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete column 1 only

Column 1

Column 2

Column 3

**BA Area (exc.
Designated areas)**

**Designated
areas**

**TOTAL
(All BA Area)**

**DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT
(See Note M) (All data should be entered as -ve unless specified otherwise)**

Rural Rate Relief

40. Forecast of relief to be provided in 2022-23

-9,000

-9,000

2022/23 Transitional Relief and Supporting Small Business Scheme (see Note F)

41. Forecast of relief to be provided in 2022-23

-124,600

-124,600

Local newspaper relief

42. Forecast of relief to be provided in 2022-23

0

0

Retail, Hospitality and Leisure relief

43. Forecast of relief to be provided in 2022-23

-6,924,706

-6,924,706

44. Forecast of discretionary reliefs funded through S31 grant to be provided in 2022-23 (Sum of lines 40 to 43)

-7,058,306

45. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)

0

46. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2022-23

-7,058,306

-7,058,306

NET RATES PAYABLE

£

47. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs

32,757,040

£

32,757,040

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NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2022-23

All figures must be entered in whole £

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

Ver 1.0

Local Authority : North Hertfordshire

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 column 1 only

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**

NET RATES PAYABLE

1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs

£

32,757,040

£

0

£

32,757,040

(LESS) LOSSES (Data should be entered as -ive)

2. Estimated bad debts in respect of 2022-23 rates payable

-400,000

0

-400,000

3. Estimated repayments in respect of 2022-23 rates payable

-750,000

0

-750,000

COLLECTABLE RATES

4. Net Rates payable less losses

31,607,040

0

31,607,040

DISREGARDED AMOUNTS (Data should be entered as +ive)

5. Renewable Energy

32,744

0

32,744

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% BRR AUTHORITIES

10. Designated Areas Qualifying Relief: Not applicable

0

0

0

DEDUCTIONS FROM CENTRAL SHARE

11. Designated Areas Qualifying Relief

0

0

0

Port of Bristol

12. In respect of Port of Bristol: Not applicable

0

0

DEDUCTIONS FROM CENTRAL SHARE

13. Total Deductions

0

0

0

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