

# Public Document Pack

3 January 2018

Our Ref	Council	Tax	Setting
	Committee/11.1.18		
Your Ref.			
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To: Members of the Committee: Councillor Julian Cunningham (Chairman), Councillor Ian Albert, Councillor Tony Hunter, Councillor Lynda Needham and Councillor Richard Thake.

Substitutes: Councillor Sarah Dingley, Councillor Terry Hone and Councillor Frank Radcliffe.

You are invited to attend a

## **MEETING OF THE COUNCIL TAX SETTING COMMITTEE**

to be held in the

**MEETING ROOM 1, TOWN LODGE, GERNON ROAD,  
LETCWORTH GARDEN CITY**

On

**THURSDAY, 11TH JANUARY, 2018 AT 7.30 PM**

Yours sincerely,



David Miley  
Democratic Services Manager

## **Agenda** **Part I**

<b>Item</b>	<b>Page</b>
<b>1. APOLOGIES FOR ABSENCE</b>	
<b>2. MINUTES - 23 FEBRUARY 2017</b> To take as read and approve as a true record the minutes of the meeting of this Committee held on 23 February 2017.	(Pages 1 - 6)
<b>3. NOTIFICATION OF OTHER BUSINESS</b> Members should notify the Chairman of other business which they wish to be discussed by the Committee at the end of the business set out in the agenda. They must state the circumstances which they consider justify the business being considered as a matter of urgency.  The Chairman will decide whether any item(s) raised will be considered.	
<b>4. CHAIRMAN'S ANNOUNCEMENTS</b> Members are reminded that any declarations of interest in respect of any business set out in the agenda, should be declared as either a Disclosable Pecuniary Interest or Declarable Interest and are required to notify the Chairman of the nature of any interest declared at the commencement of the relevant item on the agenda. Members declaring a Disclosable Pecuniary Interest must withdraw from the meeting for the duration of the item. Members declaring a Declarable Interest which requires they leave the room under Paragraph 7.4 of the Code of Conduct, can speak on the item, but must leave the room before the debate and vote.	
<b>5. PUBLIC PARTICIPATION</b> To receive petitions and presentations from members of the public.	
<b>6. COUNCIL TAX BASE 2018/19</b> REPORT OF THE HEAD OF REVENUES, BENEFITS AND INFORMATION TECHNOLOGY  <i>To set the Council Tax Base for 2018/19.</i>	(Pages 7 - 16)
<b>7. NATIONAL NON-DOMESTIC RATE RETURN 1 - 2018/2019</b> REPORT OF THE HEAD OF REVENUES, BENEFITS AND INFORMATION TECHNOLOGY  <i>To consider the National Non-Domestic Rate Return 1 for 2018/2019.</i>	(Pages 17 - 48)

## NORTH HERTFORDSHIRE DISTRICT COUNCIL

### COUNCIL TAX SETTING COMMITTEE

Meeting held at Council Offices, Gernon Road, Letchworth Garden City  
on Thursday, 23 February 2017 at 7.00pm

#### MINUTES

**PRESENT:** *Councillors T.W. Hone (Chairman), Tony Hunter, Mrs L.A. Needham, and R.A.C. Thake.*

**IN ATTENDANCE:** *Strategic Director of Finance, Policy & Governance, Head of Finance, Performance & Asset Management, Accountancy Manager and Committee & Member Services Manager.*

#### 8. APOLOGIES FOR ABSENCE

Apologies for absence were submitted on behalf of Councillor Ian Albert.

#### 9. MINUTES

**RESOLVED:** That the Minutes of the meeting of the Committee held on 12 January 2017 be approved as a true record of the proceedings and signed by the Chairman, subject to the following amendments to Resolution (2) of Minute 6 – Council Tax Base 2017/18:

- (i) change “2016/17” to “2017/18”; and
- (ii) correction of the following figures in Appendix A (Council Tax Base by Parish) referred to in the resolution, so that they now read:

Caldecote & Newnham – 49.30  
Kings Walden – 412.00  
Nuthampstead – 70.90  
St. Pauls Walden – 545.80  
Rushden & Wallington – 199.30  
Wymondley – 412.30

#### 10. NOTIFICATION OF OTHER BUSINESS

There was no notification of other business.

#### 11. CHAIRMAN'S ANNOUNCEMENTS

The Chairman reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.

#### 12. PUBLIC PARTICIPATION

There was no public participation.

#### 13. COUNCIL TAX RESOLUTION 2017/2018

Members were reminded that the Council, at its meeting held on 9 February 2017, had approved a 2017/18 Council Tax increase of £5.00 for North Hertfordshire. This equated to a District Council Tax of £216.96 for a Band D property in 2017/18. At that meeting, the Council had been unable to formally approve the Council Tax resolution because it had not been notified of the Hertfordshire County Council and Hertfordshire Police and Crime Commissioner precept requirements for 2017/18.

It was reported that the precept for the Hertfordshire Police Authority was set at a level which equated to a Council Tax of £152.00 for a Band D property, which was also a £5.00 increase on the Council Tax for 2017/18. The Hertfordshire County Council precept had been set at a level which equated to a Council Tax of £1,245.83

for a Band D property. This was a Council Tax increase of 4.99% for 2016/17, which included a levy of a precept to fund Social Care expenditure equivalent to 3%.

The effect of the Council's decision made at its meeting on 9 February 2017, coupled with the County Council and Police Commissioner precepts, resulted in a Band D Council Tax of £1,614.79. This charge would be increased by the appropriate parish precepts, as detailed in the agenda papers.

The Strategic Director of Finance, Policy and Governance circulated the Estimates Book for 2017/18.

It was moved by Councillor T.W. Hone, and seconded by Councillor Mrs L.A. Needham, that the Council Tax Resolution be approved.

In accordance with Standing Order 4.8.16(f), Councillor T.W. Hone requested that a recorded vote be taken on the above motion.

*(Voting:*

*For: Councillors T.W. Hone, Tony Hunter, Mrs L.A. Needham and R.A.C. Thake – 4.*

*Against: None – 0.*

*Abstentions: None – 0.*

*The motion was carried.)*

It was therefore,

**RESOLVED:**

(1) That the following, as submitted in the 2017/2018 Estimates Book, be noted:

(a) The revenue estimates for 2017/2018.

(b) The capital programme for 2017/2018.

(c) The workforce salary estimates for 2017/2018;

(2) That it be noted that at its meeting on 12 January 2017 the Council Tax Setting Committee calculated the amount 46,648.70 as its council tax base for the year 2017/2018 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (the Regulations).

(a) 46,648.70 being the amount calculated by the Council, in accordance with Regulation 3 of the Regulations, as its council tax base for the year.

(b)

<u>Parish/Town</u>	<u>Council Tax Base</u>	<u>Parish/Town</u>	<u>Council Tax Base</u>
Ashwell	845.70	Langley	86.10
Barkway	370.80	Lilley	173.10
Barley	323.40	Nuthampstead	70.90
Bygrave	126.10	Offley	603.90
Caldecote and Newnham	49.30	Pirton	547.90
Clothall	80.20	Preston	213.20
Codicote	1584.00	Radwell	56.00
Graveley	167.30	Reed	145.70
Great Ashby	2048.90	Royston	6332.40
Hexton	63.70	Rushden and Wallington	199.30
Hinxworth	159.60	St. Ippolyts	912.30
Holwell	141.40	St. Pauls Walden	545.80
Ickleford	736.60	Sandon	237.80
Kelshall	78.00	Therfield	250.10
Kimpton	1035.30	Weston	436.40
Kings Walden	412.00	Wymondley	412.30
Knebworth	1938.80		

being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

(c) That it be noted that at its meeting on the 9 February 2017 the Council calculated the Council Tax requirement for the Council's own purposes for 2017/18 (excluding Parish precepts) as £10,554,822 and hence the total Council Tax requirement (including Parish precepts) as £11,622,673.

(3) That the following amounts be now calculated by the Council for 2017/2018 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act):

- (a) £78,946,704 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- (b) £67,324,031 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
- (c) £11,622,673 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year.
- (d) £238.91 being the amount at (c) above divided by the amount at 2.2(a) above calculated by the Council in accordance with Section 31B(1) as the basic amount of its council tax for the year.
- (e) £1,067,851 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (f) £216.96 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 2.2(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special item relates.

(g)

Parish/Town	Basic £	Parish Precept £	Total £
Ashwell	216.96	77.63	294.59
Barkway	216.96	95.67	312.63
Barley	216.96	66.39	283.35
Bygrave	216.96	47.28	264.24
Caldecote and Newnham	216.96	28.57	245.53
Clothall	216.96	23.35	240.31
Codicote	216.96	64.09	281.05
Graveley	216.96	32.31	249.27
Great Ashby	216.96	19.98	236.94
Hinxworth	216.96	0.00	216.96
Holwell	216.96	64.37	281.33
Ickleford	216.96	54.68	271.64
Kelshall	216.96	60.99	277.95
Kimpton	216.96	37.23	254.19
Kings Walden	216.96	69.55	286.51
Knebworth	216.96	67.98	284.94
Lilley	216.96	73.28	290.24
Offley	216.96	0.00	216.96

Parish/Town	Basic	Parish Precept	Total
Pirton	216.96	59.77	276.73
Preston	216.96	25.40	242.36
Radwell	216.96	16.41	233.37
Reed	216.96	27.61	244.57
Royston	216.96	42.53	259.49
Rushden and Wallington	216.96	20.06	237.02
St. Ippolyts	216.96	25.82	242.78
St. Pauls Walden	216.96	74.59	291.55
Sandon	216.96	30.55	247.51
Therfield	216.96	21.73	238.69
Weston	216.96	44.13	261.09
Wymondley	216.96	71.75	288.71

being the amounts given by adding to the amount at 2.3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2.2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

(h)

Parish/Town	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashwell	196.40	229.13	261.86	294.59	360.05	425.52	490.99	589.18
Baldock	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Barkway	208.43	243.16	277.90	312.63	382.10	451.57	521.06	625.26
Barley	188.91	220.38	251.87	283.35	346.32	409.28	472.26	566.70
Bygrave	176.17	205.52	234.89	264.24	322.96	381.68	440.41	528.48
Caldecote and Newnham	163.69	190.97	218.25	245.53	300.09	354.65	409.22	491.06
Clothall	160.21	186.91	213.61	240.31	293.71	347.11	400.52	480.62
Codicote	187.37	218.60	249.83	281.05	343.50	405.96	468.42	562.10
Graveley	166.19	193.88	221.58	249.27	304.66	360.05	415.46	498.54
Great Ashby	157.97	184.29	210.62	236.94	289.59	342.24	394.91	473.88
Hexton	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Hinxworth	187.56	218.81	250.08	281.33	343.85	406.36	468.89	562.66
Hitchin	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Holwell	181.10	211.28	241.46	271.64	332.00	392.37	452.74	543.28
Ickleford	185.31	216.18	247.07	277.95	339.72	401.48	463.26	555.90
Kelshall	169.47	197.70	225.95	254.19	310.68	367.16	423.66	508.38
Kimpton	191.01	222.84	254.68	286.51	350.18	413.85	477.52	573.02
Kings Walden	189.97	221.62	253.29	284.94	348.26	411.58	474.91	569.88
Knebworth	193.50	225.74	258.00	290.24	354.74	419.23	483.74	580.48
Langley	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Letchworth	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Lilley	181.33	211.55	241.77	271.99	332.43	392.87	453.32	543.98
Nuthampstead	144.64	168.75	192.85	216.96	265.17	313.39	361.60	433.92
Offley	176.92	206.40	235.89	265.37	324.34	383.31	442.29	530.74
Pirton	184.49	215.24	245.99	276.73	338.22	399.72	461.22	553.46
Preston	161.58	188.50	215.44	242.36	296.22	350.07	403.94	484.72
Radwell	155.59	181.51	207.45	233.37	285.23	337.09	388.96	466.74
Reed	163.05	190.22	217.40	244.57	298.92	353.27	407.62	489.14
Royston	173.00	201.83	230.66	259.49	317.15	374.82	432.49	518.98
Rushden and Wallington	158.02	184.35	210.69	237.02	289.69	342.36	395.04	474.04
St. Ippolyts	161.86	188.83	215.81	242.78	296.73	350.68	404.64	485.56
St. Pauls Walden	194.37	226.76	259.16	291.55	356.34	421.13	485.92	583.10
Sandon	165.01	192.51	220.01	247.51	302.51	357.51	412.52	495.02
Therfield	159.13	185.65	212.17	238.69	291.73	344.77	397.82	477.38
Weston	174.07	203.07	232.09	261.09	319.11	377.13	435.16	522.18
Wymondley	192.48	224.55	256.64	288.71	352.87	417.02	481.19	577.42

being the amounts given by multiplying the amounts at 2.3(f) and 2.3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in

valuation band D, calculated by the Council, in accordance with Section 36(l) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (4) That it be noted that for 2017/2018 Hertfordshire County Council and the Hertfordshire Police & Crime Commissioner have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown below:

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
<b>Hertfordshire County Council</b>								
COUNTY PRECEPT	791.61	923.54	1,055.48	1,187.41	1,451.28	1,715.14	1,979.02	2,374.82
SOCIAL CARE PRECEPT	38.94	45.44	51.92	58.42	71.40	84.39	97.36	116.84
<b>Total Hertfordshire County Council</b>	<b>830.55</b>	<b>968.98</b>	<b>1,107.40</b>	<b>1,245.83</b>	<b>1,522.68</b>	<b>1,799.53</b>	<b>2,076.38</b>	<b>2,491.66</b>
<b>Hertfordshire Police &amp; Crime Commissioner</b>	<b>101.33</b>	<b>118.22</b>	<b>135.11</b>	<b>152.00</b>	<b>185.78</b>	<b>219.56</b>	<b>253.33</b>	<b>304.00</b>

- (5) That, having calculated the aggregate in each case of the amounts at 2.3(h) and 2.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for 2017/2018 for each of the categories of dwellings shown below:

List of parishes and tax at different bands (County, Police, District and Parish)

Parish/Town	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashwell	1,128.28	1,316.33	1,504.37	1,692.42	2,068.51	2,444.61	2,820.70	3,384.84
Baldock	1,076.52	1,255.95	1,435.36	1,614.79	1,973.63	2,332.48	2,691.31	3,229.58
Barkway	1,140.31	1,330.36	1,520.41	1,710.46	2,090.56	2,470.66	2,850.77	3,420.92
Barley	1,120.79	1,307.58	1,494.38	1,681.18	2,054.78	2,428.37	2,801.97	3,362.36
Bygrave	1,108.05	1,292.72	1,477.40	1,662.07	2,031.42	2,400.77	2,770.12	3,324.14
Caldecote and Newnham	1,095.57	1,278.17	1,460.76	1,643.36	2,008.55	2,373.74	2,738.93	3,286.72
Clothall	1,092.09	1,274.11	1,456.12	1,638.14	2,002.17	2,366.20	2,730.23	3,276.28
Codicote	1,119.25	1,305.80	1,492.34	1,678.88	2,051.96	2,425.05	2,798.13	3,357.76
Graveley	1,098.07	1,281.08	1,464.09	1,647.10	2,013.12	2,379.14	2,745.17	3,294.20
Great Ashby	1,089.85	1,271.49	1,453.13	1,634.77	1,998.05	2,361.33	2,724.62	3,269.54
Hexton	1,076.52	1,255.95	1,435.36	1,614.79	1,973.63	2,332.48	2,691.31	3,229.58
Hinxworth	1,119.44	1,306.01	1,492.59	1,679.16	2,052.31	2,425.45	2,798.60	3,358.32
Hitchin	1,076.52	1,255.95	1,435.36	1,614.79	1,973.63	2,332.48	2,691.31	3,229.58
Holwell	1,112.98	1,298.48	1,483.97	1,669.47	2,040.46	2,411.46	2,782.45	3,338.94
Ickleford	1,117.19	1,303.38	1,489.58	1,675.78	2,048.18	2,420.57	2,792.97	3,351.56
Kelshall	1,101.35	1,284.90	1,468.46	1,652.02	2,019.14	2,386.25	2,753.37	3,304.04
Kimpton	1,122.89	1,310.04	1,497.19	1,684.34	2,058.64	2,432.94	2,807.23	3,368.68
Kings Walden	1,121.85	1,308.82	1,495.80	1,682.77	2,056.72	2,430.67	2,804.62	3,365.54
Knebworth	1,125.38	1,312.94	1,500.51	1,688.07	2,063.20	2,438.32	2,813.45	3,376.14
Langley	1,076.52	1,255.95	1,435.36	1,614.79	1,973.63	2,332.48	2,691.31	3,229.58
Letchworth	1,076.52	1,255.95	1,435.36	1,614.79	1,973.63	2,332.48	2,691.31	3,229.58
Lilley	1,113.21	1,298.75	1,484.28	1,669.82	2,040.89	2,411.96	2,783.03	3,339.64
Nuthampstead	1,076.52	1,255.95	1,435.36	1,614.79	1,973.63	2,332.48	2,691.31	3,229.58
Offley	1,108.80	1,293.60	1,478.40	1,663.20	2,032.80	2,402.40	2,772.00	3,326.40
Pirton	1,116.37	1,302.44	1,488.50	1,674.56	2,046.68	2,418.81	2,790.93	3,349.12
Preston	1,093.46	1,275.70	1,457.95	1,640.19	2,004.68	2,369.16	2,733.65	3,280.38
Radwell	1,087.47	1,268.71	1,449.96	1,631.20	1,993.69	2,356.18	2,718.67	3,262.40
Reed	1,094.93	1,277.42	1,459.91	1,642.40	2,007.38	2,372.36	2,737.33	3,284.80
Royston	1,104.88	1,289.03	1,473.17	1,657.32	2,025.61	2,393.91	2,762.20	3,314.64
Rushden and Wallington	1,089.90	1,271.55	1,453.20	1,634.85	1,998.15	2,361.45	2,724.75	3,269.70
St. Ippolyts	1,093.74	1,276.03	1,458.32	1,640.61	2,005.19	2,369.77	2,734.35	3,281.22
St. Pauls Walden	1,126.25	1,313.96	1,501.67	1,689.38	2,064.80	2,440.22	2,815.63	3,378.76
Sandon	1,096.89	1,279.71	1,462.52	1,645.34	2,010.97	2,376.60	2,742.23	3,290.68
Therfield	1,091.01	1,272.85	1,454.68	1,636.52	2,000.19	2,363.86	2,727.53	3,273.04
Weston	1,105.95	1,290.27	1,474.60	1,658.92	2,027.57	2,396.22	2,764.87	3,317.84
Wymondley	1,124.36	1,311.75	1,499.15	1,686.54	2,061.33	2,436.11	2,810.90	3,373.08

**REASON FOR DECISION:** To set the Council Tax for the District of North Hertfordshire for 2017/18.

The meeting closed at 7.10pm.

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Chairman



<b>COUNCIL TAX SETTING COMMITTEE</b> <b>11 JANUARY 2018</b>
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<b>PART 1 – PUBLIC DOCUMENT</b>	<b>AGENDA ITEM No.</b>  <b>6</b>
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**TITLE OF REPORT: COUNCIL TAX BASE 2018/2019**

REPORT OF THE HEAD OF REVENUES, BENEFITS & INFORMATION TECHNOLOGY  
EXECUTIVE MEMBER: COUNCILLOR JULIAN CUNNINGHAM  
COUNCIL PRIORITY: RESPONSIVE AND EFFICIENT

**1. EXECUTIVE SUMMARY**

- 1.1 To enable the Committee to set the Council Tax Base for 2018/2019 in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (the Regulations).

**2. RECOMMENDATIONS**

- 2.1 That the Committee is recommended to set a non-collection rate of 1% for 2018/2019.
- 2.2 That the Committee is recommended to set the Council Tax Base for 2018/2019 at 49,118.5 and that the individual sums shown in Appendix A for each Parish be agreed.

**3. REASONS FOR RECOMMENDATIONS**

- 3.1 To fulfil the statutory requirement to set a Council Tax Base for the District and to enable Major and Local Precepting Authorities to set their levels of Council Tax for 2018/2019.

**4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 None as this is a prescribed statutory process.

**5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS**

- 5.1 Both the County Council and the Police & Crime Commissioner for Hertfordshire have been consulted on the minor changes to the Council Tax Reduction Scheme. There has been no formal response from either at the time of preparing this report. However, the changes are so minimal as to have practically no affect on the Tax Base.

**6. FORWARD PLAN**

- 6.1 This report contains a recommendation on a key decision that was first notified to the public in the Forward Plan on the 28 July 2017.

## **7. BACKGROUND**

- 7.1 The Regulations require that a formal resolution be made to determine the Tax Base. The Regulations also require that this calculation is made between 1 December and 31 January. It cannot wait until the 'tax-setting' meeting in February because the result must be notified to the County Council, Police & Crime Commissioner for Hertfordshire and Local Councils by 31 January in each year. Each District Council is therefore required to present the calculation of the Tax Base for tax-setting at a Meeting during December or January.
- 7.2 The abolition of Council Tax Benefit and a new way of providing support for Council Tax to low income households through the introduction of locally based Council Tax Reduction Schemes, has meant that there have been changes to the way that the Council Tax Base is calculated from 2013/2014 onwards.

## **8. RELEVANT CONSIDERATIONS**

### **Council Tax Reduction Scheme**

- 8.1 Since the implementation of Council Tax in 1993 and until the 2013 changes, Council Tax Benefit had been a demand-led Benefit, where the Council reduced liability to those who qualify and the subsequent shortfall in the Collection Fund was reimbursed through Council Tax Benefit Subsidy on a pound for pound basis (allowing for any Subsidy Penalties).
- 8.2 From 2013/2014, there is no Council Tax Benefit Subsidy and the local Council Tax Reduction Scheme was funded in the first year from a cash limited Council Tax Reduction Scheme Grant, which was paid directly to each Major Precepting Authority (in this Council's case the County Council, District Council and Police & Crime Commissioner for Hertfordshire). A similar Grant was also paid to Local Precepting Authorities (Parish, Town & Community Councils) through funding initially paid to the District Council, which it then distributed to the relevant Local Precepting Authorities.
- 8.3 From 2014/2015 onwards, this "Grant" is no longer separately identified and is rolled in with the overall financial settlement announced just before Christmas. The amount of Council Tax Reduction awarded directly effects the Tax Base by reducing it by the equivalent number of Band D properties proportionate to the amount of expenditure. This is now therefore established within the Council Tax Base.

### **The Calculation**

- 8.4 Appendix B gives an illustrative example of the Council Tax Base calculation for Letchworth Garden City. This is replicated amongst all areas of the District to give a final total of 49,118.5, which is seen at Appendix A.
- 8.5 This is an increase in the Council Tax Base of 469.8 compared with 2017/2018 or 0.97%.

### **Non-Collection Rate**

- 8.6 In setting its Council Tax Base, the Council has always had to decide on its expected level of non-collection and this has not changed under the new arrangements. For many years, the Council has assumed a non-collection rate of 1%.

- 8.7 It should be borne in mind when considering the non-collection rate that there are a number of factors, other than eventually non-collected payments, which will impact on the collection rate and these are as follows:-
- (i) The level of successful appeals against banding valuations.
  - (ii) The impact of new properties coming into tax which may not be valued until the following year.
  - (iii) The number of disablement applications, Discounts and Exemptions.
- 8.8 Any surplus (or deficit) on the Council Tax Collection Fund is split between the Major Precepting Authorities (the County Council, Hertfordshire Police and this Council) in proportion to the relative level of precept on the fund (approximately 77:9.5:13.5 County/Police/District in 2017/2018). The surplus can only be used to reduce (or increase in the case of a deficit) Council Tax bills in 2018/2019; but whereas the District proportion of the surplus reduces bills only in North Hertfordshire, the County and Police proportions are dissipated across the whole of Hertfordshire. The actual impact on bills will, therefore, depend not only upon the collection performance of this Council but of that of all other Hertfordshire authorities as well.
- 8.9 The collection performance in 2017/2018 is broadly in line with that of 2016/2017 (76.21% compared with 76.49% at the end of November) even allowing for some instalments now extending into February and March.
- 8.10 In setting the non-collection figure, Members should be mindful that this is based on the ultimate expected collection rate and not the in-year collection rate. Ultimate collection rates remain high. Each previous financial year is now over 99.0% and for every year before 2011/2012 is over 99.5%.
- 8.11 It was expected that because many families who previously received 100% Council Tax Benefit would from 2013/2014 have to pay a proportion of their Council Tax that this could significantly affect the collection rate and that Council Tax arrears would increase. The evidence so far would support the conclusion that collection rates remain on course but are taking longer to achieve than before 2013/2014.
- 8.12 Analysis of the Council's collection performance shows that actual collection can expect to reach 99.5% within three years and 99.9% within ten years. On that basis, Officers are recommending that the non-collection rate should remain at 1% for 2017//2018.
- 8.13 At the time of preparing this report, it is estimated that there will be a Council Tax surplus on the Collection Fund for the financial year 2017/2018 of £430,834. This will bring the year end position at the 31 March 2018 to a surplus of £595,372. The NHDC share of this surplus will be £271,849.

## **9. LEGAL IMPLICATIONS**

- 9.1 The terms of reference of this Committee are to set the Council Tax Base for the Council in accordance with the Regulations.
- 9.2 The formula to be used for the calculation of the Council Tax Base is set out in the Local Authority (Calculation of Council Tax Base) Regulations 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. The content and timing of the supply of information from and to the Major Precepting Authorities

and the Billing Authority is regulated by the Local Authority (Calculation of Council Tax Base) (Supply of Information) Regulations 1992.

## **10. FINANCIAL IMPLICATIONS**

- 10.1 The Council Tax Base agreed will be used to determine the actual level of Council Tax levied by the Council at its meeting in February 2018.
- 10.2 Using a Council Tax Base of 49,118.5 and the current Band D Council Tax of £216.96 will result in projected income from Council Tax of £10,656,750, compared to £10,554,822 in 2017/2018.

## **11. RISK IMPLICATIONS**

- 11.1 The introduction of the Council Tax Reduction Scheme and the changes to the way that the Council Tax Base is calculated has introduced a significant financial risk to all the Major Precepting Authorities. As explained at 8.8, any shortfall in the Collection Fund would have to be made up by the Major Precepting Authorities in proportion to the level of Precept, either directly or through increased Council Taxes in subsequent years.
- 11.2 Because of the uncertainty, this financial risk will be included in the financial risks for the Authority as part of the budget setting process.

## **12. EQUALITIES IMPLICATIONS**

- 12.1 In line with the Public Sector Equality Duty, public bodies must, in the exercise of its functions, give **due regard** to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not
- 12.2 There are no direct equality implications arising from this report.

## **13. SOCIAL VALUE IMPLICATIONS**

- 13.1 As the recommendations made in this report do not constitute a public service contract, the measurement of 'social value' as required by the Public Services (Social Value) Act 2012 need not be applied, although equalities implications and opportunities are identified in the relevant section at paragraph 12.

## **14. HUMAN RESOURCE IMPLICATIONS**

- 14.1 There are no Human Resource implications in this report.

## **15. APPENDICES**

- 15.1 Appendix A – Council Tax Base by Parish 2018/2019.
- 15.2 Appendix B – Example of Council Tax Base calculation for Letchworth Garden City.

## **16. CONTACT OFFICERS**

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**17. BACKGROUND PAPERS**

- 17.1 None.

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	<b>Tax Base</b>
Ashwell	857.10
Barkway	377.80
Barley	324.20
Bygrave	125.40
Caldecote & Newnham	49.50
Clothall	81.40
Codicote	1,629.10
Graveley	172.20
Great Asby	2,051.00
Hexton	61.30
Hinxworth	160.20
Holwell	148.40
Ickleford	742.00
St Ippolyts	897.30
Kelshall	78.50
Kimpton	1,057.90
Kings Walden	417.00
Knebworth	1,971.30
Langley	82.50
Lilley	169.60
Nuthampstead	70.40
Offley	610.80
St Pauls Walden	546.00
Pirton	550.70
Preston	215.70
Radwell	55.50
Reed	157.50
Rushden & Wallington	201.60
Sandon	235.80
Therfield	253.20
Weston	441.00
Wymondley	418.50
Baldock	3,737.50
Hitchin	12,241.70
Letchworth	11,526.90
Royston	6,402.00
<b>Total</b>	<b>49,118.50</b>

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## COUNCIL TAX BASE CALCULATION 2018/2019 - LETCHWORTH

DESCRIPTION	DIS BAND A	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
NUMBER ON LIST		890	3,116	6,328	1,444	1,825	889	477	27	<b>14,996</b>
LESS NUMBER EXEMPT		20	55	40	21	13	4	3	0	<b>156</b>
LESS NUMBER DEMOLISHED		0	0	0	0	0	0	0	0	<b>0</b>
NUMBER OF CHARGEABLE DWELLINGS		870	3,061	6,288	1,423	1,812	885	474	27	<b>14,840</b>
LESS DISABLEMENT ADJUSTMENT		1	5	28	15	13	8	3	5	<b>78</b>
PLUS DISABLEMENT ADJUSTMENT	1	5	28	15	13	8	3	5		<b>78</b>
ADJUSTED CHARGEABLE DWELLINGS	1	874	3,084	6,275	1,421	1,807	880	476	22	<b>14,840</b>
SINGLE DISCOUNTS - SOLE OCCUPIERS	1	517	1,646	1,882	325	342	117	45	1	<b>4,876</b>
SINGLE DISCOUNTS - DISREGARDED OCCUPIERS	0	1	23	61	8	7	5	5	0	<b>110</b>
50% DISCOUNT - DISREGARDED OCCUPIERS	0	1	2	3	0	5	2	6	0	<b>19</b>
10% DISCOUNT - SECOND HOMES	0	6	10	23	1	9	3	3	1	<b>56</b>
ZERO DISCOUNT - LONG TERM EMPTY	0	37	39	41	10	11	3	4	1	<b>146</b>
50% DISCOUNT - LONG TERM EMPTY	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	<b>0</b>
100% DISCOUNT - LONG TERM EMPTY	0	3	8	4	1	3	0	1	0	<b>20</b>
EMPTY HOME PREMIUM	0	9	6	7	3	3	0	0	1	<b>29</b>
TOTAL EMPTY	0	49	53	52	14	17	3	5	2	<b>195</b>
DWELLINGS WITH 100% LIABILITY	0	346	1,395	4,302	1,086	1,441	753	416	20	<b>9,759</b>
DWELLINGS SUBJECT TO DISCOUNT	1	528	1,689	1,973	335	366	127	60	2	<b>5,081</b>
NUMBER TO ENTER LIST BEFORE 1 APRIL 2018	0	0	0	0	0	2	0	0	0	<b>2</b>
NUMBER TO ENTER LIST DURING THE YEAR	0	0	0	0	0	0	0	0	0	<b>0</b>
NUMBER ON LIST TO FALL OUT	0	0	0	0	0	0	0	0	0	<b>0</b>
TOTAL EFFECT OF DISCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
EFFECT OF ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	<b>2.00</b>
AGGREGATE OF DWELLINGS	0.75	744.90	2,659.75	5,784.95	1,338.15	1,716.85	848.20	459.20	22.15	<b>13,574.90</b>
Less Council Tax Reduction Scheme	0.00	197.69	660.88	883.48	49.74	35.38	7.21	0.92	0.00	
Net Dwellings	0.75	547.21	1,998.87	4,901.47	1,288.41	1,681.47	840.99	458.28	22.15	
AGGREGATE x MULTIPLIER	0.4	364.8	1,554.7	4,356.9	1,288.4	2,055.1	1,214.8	763.8	44.3	<b>11,643.2</b>
EFFECT OF COLLECTION RATE X 99.0%	0.4	361.2	1,539.2	4,313.3	1,275.5	2,034.5	1,202.7	756.2	43.9	<b>11,526.9</b>

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## **COUNCIL TAX SETTING COMMITTEE**

### **11 JANUARY 2018**

**\*PART 1 – PUBLIC DOCUMENT**

**AGENDA ITEM No.**

**7**

#### **TITLE OF REPORT: NATIONAL NON-DOMESTIC RATE RETURN 1 – 2018/2019**

REPORT OF THE HEAD OF REVENUES, BENEFITS & INFORMATION TECHNOLOGY  
EXECUTIVE MEMBER: COUNCILLOR JULIAN CUNNINGHAM  
COUNCIL PRIORITY: RESPONSIVE AND EFFICIENT

#### **1. SUMMARY**

- 1.1 To inform Members of the reporting processes for the National Non- Domestic Rate Return 1 (NNDR1).
- 1.2 To approve, the NNDR1 Return for 2018/2019.
- 1.3 To note that a draft version of the NNDR1 was received on Wednesday 20 December 2017 from the Department for Communities and Local Government (DCLG). The final version of the NNDR1 will need to be returned to DCLG by Wednesday 31st January 2018

#### **2. RECOMMENDATIONS**

- 2.1 That the Committee approves the Draft NNDR1 Return at Appendix 1.
- 2.2 That the Committee delegates any amendments on the Return resulting from changes to the form and any additional guidance, to the Head of Revenues, Benefit & Information Technology, in consultation with the Executive Member for Finance and Information Technology.

#### **3. REASONS FOR RECOMMENDATIONS**

- 3.1 To comply with statutory requirements

#### **4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 The provision to provide information contained within the NNDR1 is a statutory requirement.

#### **5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS**

- 5.1 None applicable.

## **6. FORWARD PLAN**

- 6.1 This report does not contain a recommendation on a key decision and has not been referred to in the Forward Plan.

## **7. BACKGROUND**

- 7.1 The Council has always had a requirement to make an NNDR1 Return to the Secretary of State each year, which has been the Council's estimate of the likely income from Non-Domestic Rates for the following financial year.
- 7.2 In December 2011 the Government published its proposals for a Business Rates Retention Scheme alongside the introduction of the Local Government Finance Bill, which became an Act in November 2012. The intention of this proposal was to ensure that a proportion of Non-Domestic Rates was locally retained.
- 7.3 In November 2012 the Government issued a Policy Statement reflecting its desire to see the Business Rates Retention Scheme at the heart of its reform agenda aimed at achieving two of its key priorities: economic growth and localism.
- 7.4 The amount to be retained by Billing Authorities and the amount to be paid to Central Government and Major Precepting Authorities is to be fixed at the start of the financial year on the basis of the Billing Authority's estimate of its Non-Domestic Rating income for the year (the NNDR1 Return). For this reason, the Government has decided that this return should now be subject to approval by Members.
- 7.5 The basis on which a Billing Authority is to make that estimate was set out in regulations made under the provisions of the Local Government Act 1988.
- 7.6 The existing requirements for the calculation of Non-Domestic Rating income for the year are found in Schedule 1 of the Non-Domestic Rating (Rates Retention) Regulations (the Retention Regulations).
- 7.7 The Regulations require Billing Authorities to calculate the sum due, for that year, and inform;
- a) The Secretary of State in respect of the "central share" of their Non-Domestic Rating income;
  - b) Their Major Precepting Authorities
- 7.8 In the spring Budget 2017 the Chancellor announced 3 new Discretionary Reliefs to help off set the effects on the 2017 Revaluation. These reliefs include
- 7.8.1 Pub Relief. Originally this relief was to be granted for the 2017/18 financial year only. In the Autumn Budget Statement 2017 the Chancellor announced this relief would be extended for 2018/19. Public Houses that have a Rateable Value of below £100k would qualify. This relief reduces the rates payable by a flat rate amount of £1,000.
- 7.8.2 Supporting Small Business Relief. This relief applies to properties that received small Business Rate Relief in the 2010 Rating List and as a result of the 2017 Valuation have lost all or part of this relief. The relief restricts annual increases to £600 for each consecutive year of the 2017 Rating List.

- 7.8.3 Discretionary Relief. This relief is intended to assist those businesses that faced the steepest rate increases as a result of the 2017 revaluation. Each Local Authority needed to adopt its own qualifying criteria that included properties with a rateable value below £200,000 and had incurred a rate rise of at least 12.5%
- 7.8.4 The total discretionary fund available was £300m over four years. The Government determined the amount of funds available to North Hertfordshire District Council under this scheme is as follows

<b>Year</b>	<b>Amount of Funding</b>
2017/2018	£320,000
2018/2019	£155,000
2019/2020	£64,000
2020/2021	£9,000
<b>Total</b>	<b>£548,000</b>

- 7.8.5 The funds allocated to each year must be used in year and any unused funds cannot be rolled forward cannot be rolled forward into the future financial year.
- 7.8.6 Cabinet approved the Council's Discretionary Scheme at its meeting on 25 July 2017.
- 7.8.7 All reliefs are subject to State Aid
- 7.9 Local authorities will be refunded for the loss in Business Rates receipts as a result of the above measure. Refunds will be made through Section 31 grants.
- 7.10 Under the business rates retention scheme local authorities are able to come together on a voluntary basis to pool their business rate income. A pooling arrangement allows the Council to reduce the amount of levy payable to Government on any business rate growth achieved above the baseline need.

#### **7.11 Revised DCLG Policy on Rates Retention Scheme**

- 7.11.1 On 1 April 2017 the Government launched five pilots to retain 100% business rates retention in those areas with ratified devolution deals. These pilots retained 100% of business rates income and retained all of their growth in business rate income at the cost of foregoing most existing grants. In September 2017 the Government issued an invitation to all Local Authorities in England to pilot the 100% Business Rates Retention scheme in 2018/19 and to pioneer new pooling and tier-split models.
- 7.11.2 In consultation with all Hertfordshire Local Authorities, Herts County Council (HCC) submitted an application to join the 100% Business Rate Retention Scheme. The application was not successful.
- 7.11.3 HCC has therefore opted to consider entering into a combined business rate pool. A decision whether North Hertfordshire District Council will meet the revised criteria or will want to commit to this will be made no later than 20 January 2018.

## **8. RELEVANT CONSIDERATIONS**

### **8.1 The Financial Information Required In The NNDR1**

- 8.2 The Business Rates Retention Regulations require a Billing Authority to calculate its Non-Domestic Rating income by estimating the net payments from ratepayers that will be credited to its collection fund (after having taken account of any rate relief provided to ratepayers and any repayments made to ratepayers).
- 8.3 2018/2019 will be the fifth year for which authorities will be required, in accordance with Regulation 13 of the Non-Domestic Rating (Rates Retention) Regulations 2013 (SI 2013/452) (as amended), to estimate the likely non-domestic rating surplus, or deficit on the Collection Fund for the current year.
- 8.4 Regulation 13 requires an authority to estimate the surplus/deficit that it believes will exist at 31 March 2018, on the basis of a statutory calculation set out in Schedule 4 to the Regulations (as amended). The estimated amount will be shared between the authority, its major preceptors and central Government and will be added (or subtracted) from each party's share of 2018/2019 non-domestic rating income.
- 8.5 The 2018/2019 NNDR1 enables (in Part 4) the Billing Authority to provide its estimate of the 2018/2019 Collection Fund surplus/deficit.
- 8.6 In completing the NNDR1, Billing Authorities will be required to take account of the measures announced by the Chancellor in his Spring Budget and Autumn Budget statement as detailed at 7.8.
- 8.7 Under the Rates Retention Scheme no amendments or adjustments can be made to the final NNDR 1 return during the 2018/2019 financial year. It is no longer possible to submit a revised calculation (NNDR2) part way through a financial year if there are significant variations to the total rateable value in-year.
- 8.8 **The NNDR Return – Methodology and Assumptions Made**
- 8.9 Part 1 of the Form does not require any input from the Council as it comprises of cells with formulae derived from other parts of the Form.
- 8.10 Part 2 does require input from the Council.
- 8.11 Line 1 is the total Rateable Value for the District as at 31 December 2017
- 8.12 Line 2 is the Small Business Rate Relief Multiplier supplied by DCLG
- 8.13 Line 4 gives the Council the opportunity to estimate how much it believes the gross rates payable may increase or reduce during the course of the year
- 8.14 In addition to the new 2017 Rating List, the Valuation Office Agency introduced a new Appeals process of, Check, Challenge and Appeal. In essence new Appeals from 1 April 2017 would need to progress through 2 initial stages (Check then Challenge) before coming before a Valuation Tribunal (Appeal). At each of the preceding stages an amendment could be agreed between the appellant and the Valuation Office Agency. The whole process from Check to Appeal could take up to 3 years to find a solution.

- 8.15 As at 31 December 2017 we are not aware of any Checks that have reached the Challenge stage.
- 8.16 In North Hertfordshire, at 30 November 2017, there are still 354 appeals to be heard from the 2010 Rating List. The Valuation Office Agency is unable to advise the Council on the level of these appeals, for example whether it relates to a small change such as the removal of a small part of the premises, or whether it is a more extensive appeal, which may result in a significant reduction in rateable value. Between 1 April 2017 and 31 December 2017, the rates payable decreased by £101K as a result Appeals. The effect of an Appeal on the 2010 List would have a similar change on the 2017 List.
- 8.17 With the volume of outstanding Appeals and no further notable growth expected it has been estimated that the annual rates payable may reduce by £500k as a result of successful appeals to the 2010 List and the new Check, Challenge and Appeal procedures relating to the 2017 List. The Council is also required to make provision for the cost of the back-dated element of successful appeals. This is dealt with in the collection fund surplus/deficit position in part 4 of the form.
- 8.18 Line 6 reflects the amount of revenue foregone due to Transitional Relief
- 8.19 Line 7 reflects the amount of additional income received due to Transitional Surcharge
- 8.20 Line 9 allows the Council to forecast changes within the Transitional Relief arrangements
- 8.21 Lines 12 to 18 reflect the various Reliefs available and have been uplifted 4% to reflect the overall increase in Business Rates announced by the Government and anticipated movement during the year
- 8.22 Line 20 allows the Council to make a provision for any increases in Mandatory Relief that it may expect in 2018/2019.
- 8.23 Lines 22 to 26 relate to unoccupied property and these figures have been uplifted by 4% to reflect the overall increase in Business Rates announced by the Government and anticipated movement during the year
- 8.24 Lines 27 to 32 relate to Discretionary Rate Relief and have been uplifted by 4% to reflect the overall increase in Business Rates announced by the Government and anticipated movement during the year
- 8.25 Line 36 allows the Council to adjust the Discretionary Relief forecast by expected growth or reduction
- 8.26 Lines 38 to 42 are requests from DCLG for the Council's estimate of lost income due to Discretionary Reliefs funded through S.31 Grants. They do not form part of the NNDR 1 return.
- 8.27 Line 38 relates to Rural Rate Relief.
- 8.28 Line 39 relates to Local Newspaper Relief.
- 8.29 Line 40 relates Supporting Business Businesses' Relief.
- 8.30 Line 41 relates to Discretionary Relief Fund. Line 42 relates to Pub Relief.

- 8.31 Line 44 allows the Council to adjust the forecast for S.31 Grant by growth or reduction
- 8.32 **Part 3 relates to allowable deductions.**
- 8.33 Line 1 is pre-populated with the net rates payable from Line 46 Part 2
- 8.34 Line 2 is the estimated amounts to be written off during the year. For the last few years, this figure has ranged from £575K to £675K. The figure has been pitched at the lower end of this range.
- 8.35 Line 3 is the estimated amount to be repaid in respect of 2018/2019 resulting from successful appeals.
- 8.36 Line 4 provides the net rates payable less any allowable deductions. This is estimated to be £38,088,285
- 8.37 Line 5 provides the net rates disregarded for renewable energy.
- 8.38 **Part 4 relates to Collection Fund balances.**
- 8.39 Line 1 is the opening balance on the Collection Fund Statement as at 1 April 2017. This was -£2,050,169
- 8.40 Line 2 relates to total amount credited to the Collection Fund in 2017/2018.
- 8.41 Line 3 relates sums written off in excess of the allowance for collection
- 8.42 Line 4 is the change to the allowance for non collection.
- 8.43 Line 5 relates to amounts charged against the provision for appeals following RV list changes
- 8.44 Line 6 relates to changes to the provision for appeals Total amount charged, or to be charged, to the Collection fund in 2018/2019.
- 8.45 Line 8 relates to Transitional Protection Payments received in 2017/2018.
- 8.46 Line 9 relates to transfers/payments to the Collection Fund for Year End reconciliations
- 8.47 Line 10 relates to sums paid into the collection fund during 2017/2018 in respect of the previous year's deficit.
- 8.48 Line 12 relates to the amount of the transitional protection payments made in respect to 2017/2018
- 8.49 Line 13 relates the amount paid to Central Government in respect to its share of business rates income in 2017/2018.
- 8.50 Line 14 relates to the amount, paid to date to the major precepting authorities in respect of their share of non domestic rating income or anticipate transferring to their General Fund up to and including 31 March 2018.
- 8.51 Line 15 relates to the amount the authority has transferred into the General Fund in respect of its share of non-domestic rating income or anticipate transferring to their General Fund up to and including 31 March 2018..



- 8.52 Line 16 relates to 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.
- 8.53 Line 17 refers to transfers/payments from the Collection Fund for end-year reconciliations
- 8.54 Line 18 relates to transfers/payments made from the Collection Fund in 2017/2018 in respect of a previous year's surplus.

## **9. LEGAL IMPLICATIONS**

- 9.1 Approval of the NNDR1 Return is delegated through the Constitution to this Committee.
- 9.2 The Council is aware that it has an obligation to submit its NNDR1 Return by 31 January 2018, but DCLG has made the proviso that further iterations of the Form may yet be issued. This has resulted in the recommendation at paragraph 2.2 that any necessary amendments to the Return resulting from future legislation or guidance be delegated to the Head of Revenues, Benefits & Information Technology in consultation with the Chairman of the Committee.

## **10. FINANCIAL IMPLICATIONS**

- 10.1 Under the Business Rates Retention element of local government funding, the provisional settlement no longer provides guaranteed funding levels, but rather the starting point for Authorities within the scheme. Ultimately, the level of Non-Domestic Rates collected by authorities in 2017/18 will determine the funding received for this element of their funding.
- 10.2 The NNDR 1 suggests the total net amount of Non-Domestic Rates to be collected in 2017/18 will be £38,234,954
- 10.3 The NNDR 1 then indicates that the Council's share of the total Non-Domestic Rates to be collected in 2018/19, after deducting the share of the deficit position should be £18,449,084. This represents 80% of the 50% of total business rates that are kept locally. The other 50% is paid over to the Government. The Government has chosen to then apply a tariff and levy within the system. The 2017/18 provisional settlement announced the Council's tariff is £12,132,531 and this will have to be paid over to Central Government regardless of the amount of business rates collected.
- 10.4 Ordinarily the Authority would not be protected from an initial fall in Business Rates collection until the safety net figure was reached, i.e. business rates due to NHDC could fall by 7.5% before safety net funding was received. However, participation in the Hertfordshire pool does mean the protection of this safety net is lost.

## **11. RISK IMPLICATIONS**

- 11.1 The NNDR1 is an estimate of the amount of rates that the Council will expect to collect in 2018/2019. As with any estimate, there is always the risk that it will prove to be inaccurate.

- 11.2 To mitigate against this, trend data for previous years has been used whenever possible and where assumptions have had to be made, these have been made with a cautious view.
- 11.3 In 2016/2017, a revised year end NNDR3 was completed, which was checked externally and was used as the final calculation in that adjustments were made for any amounts either under or over paid

## **12. EQUALITIES IMPLICATIONS**

- 12.1 In line with the Public Sector Equality Duty, public bodies must, in the exercise of its functions, give **due regard** to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not
- 12.2 There are no direct equality implications arising from this report.

## **13. SOCIAL VALUE IMPLICATIONS**

- 13.1 As the recommendations made in this report do not constitute a public service contract, the measurement of 'social value' as required by the Public Services (Social Value) Act 2012 need not be applied, although equalities implications and opportunities are identified in the relevant section at paragraphs 12.

## **14. HUMAN RESOURCE IMPLICATIONS**

- 14.1 There are no Human Resource implications in this report.

## **15. APPENDICES**

- 15.1 Appendix 1 – Draft NNDR1 Return.

## **16. CONTACT OFFICERS**

- 16.1 Mark Scanes, Systems & Technical Manager  
[mark.scanes@north-herts.gov.uk](mailto:mark.scanes@north-herts.gov.uk); ext 4440
- 16.2 Howard Crompton, Head of Revenues, Benefits @ Information Technology  
[howard.crompton@north-herts.gov.uk](mailto:howard.crompton@north-herts.gov.uk); ext 4247
- 16.3 Rachel Cooper, Controls, Risk & Performance Manager  
[rachel.cooper@north-herts.gov.uk](mailto:rachel.cooper@north-herts.gov.uk); ext 4606
- 16.4 Reuben Ayavoo, Senior Policy Officer  
[reuben.ayavoo@north-herts.gov.uk](mailto:reuben.ayavoo@north-herts.gov.uk); ext 4212

## **17. BACKGROUND PAPERS**

- 17.1 None.

**NATIONAL NON-DOMESTIC RATES RETURN**  
**NNDR1 2018-19**

Please e-mail to : [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

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

Forms should be returned to the Department for Communities and Local Government by **Wednesday 31 January 2018**

**All figures should be entered in whole £**

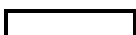
**Please remember that a copy of this form, signed by your Chief Financial Officer / Section 151 officer should also be sent to your relevant Precepting Authorities, and Pool Leads (if applicable).**

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.



\* White background, blue border - actual data entered by the Department for 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 2018-19 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 2018-19*.

**Signing the Form**

6. When the data have been checked and verified please email the complete file to [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.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 should be forwarded as a pdf document by email to Dennis Herbert at the Department for 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 should 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.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

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# NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2018-19

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than **31 January 2018**.  
In addition, a certified copy of the form should be returned by no later than **31 January 2018** to the same email address

**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 Devon  
North Dorset  
North East Derbyshire  
North East Lincolnshire UA  
North Hertfordshire  
North Kesteven

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](mailto:mark.scanes@north-herts.gov.uk)

Ver 1

## 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

£

38,088,285

### TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

357,732

3. Sums due from the authority

0

### COST OF COLLECTION (See Note A)

4. Cost of collection formula

180,476

5. Legal costs

0

6. Allowance for cost of collection

180,476

### 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)  
of which:

30,587

10. sums retained by billing authority

30,587

11. sums retained by major precepting authority

0

### NON-DOMESTIC RATING INCOME

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

38,234,954

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

**2018-19**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than **31 January 2018**.  
In addition, a certified copy of the form should be returned by no later than **31 January 2018** to the same email address

**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

Ver 1.00

**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 **2018-19** 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
<b>Retained NNDR shares</b>	£	£	£	£	£
13. % of non-domestic rating income to be allocated to each authority in 2018-19	50%	40%	10%	0%	100%
<b>Non-Domestic Rating Income for 2018-19</b>					
14. Non-domestic rating income from rates retention scheme	19,117,477	15,293,982	3,823,495	0	38,234,954
15.(less) deductions from central share	0	0	0	0	0
16 <b>TOTAL:</b>	19,117,477	15,293,982	3,823,495	0	38,234,954
<b>Other Income for 2018-19</b>					
17. add: cost of collection allowance		180,476			180,476
18. add: amounts retained in respect of Designated Areas		0			0
19. add: amounts retained in respect of renewable energy schemes		30,587	0		30,587
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: additional retained Growth in Pilot Areas		0	0	0	0
23. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>	£	£	£	£	£
24. % of 2017-18 surplus/deficit to be allocated to each authority using 2016-17 shares (for row 25)	50%	40%	10%	0%	100%
25. Estimated Surplus/Deficit at end of 2017-18	-668,393	-534,715	-133,679	0	-1,336,787
<b>TOTAL FOR THE YEAR</b>	£	£	£	£	£
26. Total amount due to authorities	18,449,084	14,970,330	3,689,816	0	37,109,230

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

**2018-19**

Please e-mail to: [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk) by no later than **31 January 2018**.  
In addition, a certified copy of the form should be returned by no later than **31 January 2018** to the same email address

**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

Ver 1.00

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

**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 (November) Budget*

	Column 2 North Hertfordshire	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
<b>Multiplier Cap</b>	£	£	£	£
27. Cost of cap on 2014-15, 2015-16 and 2018-19 small business rates multiplier	319,262	79,656	0	398,918
<b>Small Business Rate Relief</b>				
28. Cost of doubling SBRR & threshold changes for 2018-19	1,276,019	319,005	0	1,595,024
29. Cost to authorities of maintaining relief on "first" property	0	0	0	0
<b>Rural Rate Relief</b>				
30. Cost to authorities of providing 100% rural rate relief	817	204	0	1,021
<b>Local Newspaper Temporary Relief</b>				
31. Cost to authorities of providing relief	0	0	0	0
<b>Supporting Small Businesses Relief</b>				
32. Cost to authorities of providing relief	6,125	1,531	0	7,656
<b>Discretionary Scheme</b>				
33. Cost to authorities of providing relief	63,292	15,823	0	79,115
<b>Pub Relief (&lt;£100k RV)</b>				
34. Cost to authorities of providing relief	20,417	5,104	0	25,521
<b>Designated Areas qualifying relief in 100% pilot areas</b>				
35. Cost to authorities of providing relief	0	0	0	0
<b>TOTAL FOR THE YEAR</b>	£	£	£	£
36. Amount of Section 31 grant due to authorities to compensate for reliefs	1,685,932	421,323	0	2,107,255

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 36, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 36)

Certificate of Chief Financial Officer / Section 151 Officer

**There are a number of validation questions that require an answer. Please complete the main validation sheet**

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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**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

Please check the Validation tab and answer the validation queries that need to be answered

Ver 1

**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)

	Column 1 BA Area (exc. Designated areas) <b>Complete this column</b>	Column 2 Designated areas <b>Do not complete this column</b>	Column 3 <b>TOTAL</b> (All BA Area) <b>Do not complete this column</b>
	£	£	£
1. Rateable Value at <input type="text" value="31/12/17"/>	<input type="text" value="101,616,259"/>	<input type="text" value="0"/>	<input type="text" value="101,616,259"/>
2. Small business rating multiplier <input type="text" value="48.0"/> for 2018-19 (pence)			
3. Gross rates 2018-19 (RV x multiplier)	<input type="text" value="48,775,804"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="-200,000"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2018-19	<input type="text" value="48,575,804"/>	<input type="text" value="0"/>	<input type="text" value="48,575,804"/>

**TRANSITIONAL ARRANGEMENTS (See Note E)**

6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-1,021,739"/>	<input type="text" value="0"/>	<input type="text" value="-1,021,739"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="664,007"/>	<input type="text" value="0"/>	<input type="text" value="664,007"/>
8. Net cost of transitional arrangements	<input type="text" value="-357,732"/>	<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="-357,732"/>	<input type="text" value="0"/>	<input type="text" value="-357,732"/>

**TRANSITIONAL PROTECTION PAYMENTS (See Note F)**

11. Sum due to/(from) authority	<input type="text" value="357,732"/>	<input type="text" value="0"/>	<input type="text" value="357,732"/>
---------------------------------	--------------------------------------	--------------------------------	--------------------------------------

**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 2018-19	<input type="text" value="-4,286,619"/>	<input type="text" value="0"/>	<input type="text" value="-4,286,619"/>
13. of which: relief on existing properties where a 2nd property is occupied	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Additional yield from the small business supplement (Show as +ve)	<input type="text" value="755,965"/>	<input type="text" value="0"/>	<input type="text" value="755,965"/>
15. Net cost of small business rate relief (line 12 + line 14)	<input type="text" value="-3,530,654"/>	<input type="text" value="0"/>	<input type="text" value="-3,530,654"/>

**Charitable occupation**

16. Forecast of relief to be provided in 2018-19	<input type="text" value="-3,294,587"/>	<input type="text" value="0"/>	<input type="text" value="-3,294,587"/>
--	---	--------------------------------	---

**Community Amateur Sports Clubs (CASCs)**

17. Forecast of relief to be provided in 2018-19	<input type="text" value="-36,872"/>	<input type="text" value="0"/>	<input type="text" value="-36,872"/>
--	--------------------------------------	--------------------------------	--------------------------------------

**Rural rate relief**

18. Forecast of relief to be provided in 2018-19	<input type="text" value="-21,360"/>	<input type="text" value="0"/>	<input type="text" value="-21,360"/>
--	--------------------------------------	--------------------------------	--------------------------------------

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

Please check the Validation tab and answer the validation queries that need to be answered

Ver 1

**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)
19. Forecast of mandatory reliefs to be provided in 2018-19 (Sum of lines 15 to 18)	<input type="text" value="-6,883,473"/>	<input type="text" value="0"/>	
20. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	<input type="text" value="-100,000"/>	<input type="text" value="0"/>	
<b>21. Total forecast mandatory reliefs to be provided in 2018-19</b>	<input type="text" value="-6,983,473"/>	<input type="text" value="0"/>	<input type="text" value="-6,983,473"/>
<b>UNOCCUPIED PROPERTY (See Note H) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Partially occupied hereditaments</b>			
22. Forecast of 'relief' to be provided in 2018-19	<input type="text" value="-30,000"/>	<input type="text" value="0"/>	<input type="text" value="-30,000"/>
<b>Empty premises</b>			
23. Forecast of 'relief' to be provided in 2018-19	<input type="text" value="-901,811"/>	<input type="text" value="0"/>	<input type="text" value="-901,811"/>
24. Forecast of unoccupied property 'relief' to be provided in 2018-19 (Line 22 + line 23)	<input type="text" value="-931,811"/>	<input type="text" value="0"/>	
25. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	<input type="text" value="-100,000"/>	<input type="text" value="0"/>	
<b>26. Total forecast unoccupied property 'relief' to be provided in 2018-19</b>	<input type="text" value="-1,031,811"/>	<input type="text" value="0"/>	<input type="text" value="-1,031,811"/>
<b>DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Charitable occupation</b>			
27. Forecast of relief to be provided in 2018-19	<input type="text" value="-178,078"/>	<input type="text" value="0"/>	<input type="text" value="-178,078"/>
<b>Non-profit making bodies</b>			
28. Forecast of relief to be provided in 2018-19	<input type="text" value="-103,045"/>	<input type="text" value="0"/>	<input type="text" value="-103,045"/>
<b>Community Amateur Sports Clubs (CASCs)</b>			
29. Forecast of relief to be provided in 2018-19	<input type="text" value="-7,749"/>	<input type="text" value="0"/>	<input type="text" value="-7,749"/>
<b>Rural shops etc</b>			
30. Forecast of relief to be provided in 2018-19	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Small rural businesses</b>			
31. Forecast of relief to be provided in 2018-19	<input type="text" value="-3,631"/>	<input type="text" value="0"/>	<input type="text" value="-3,631"/>
<b>Other ratepayers</b>			
32. Forecast of relief to be provided in 2018-19	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
33. Relief given to Case A hereditaments	<input type="text" value="0"/>	<input type="text" value="0"/>	
34. Relief given to Case B hereditaments	<input type="text" value="0"/>	<input type="text" value="0"/>	

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

Please check the Validation tab and answer the validation queries that need to be answered

Ver 1

**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)**

35. Forecast of discretionary relief to be provided in 2018-19 (Sum of lines 27 to 32)

**-292,503**

**0**

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

**0**

**0**

**37. Total forecast discretionary relief to be provided in 2018-19**

**-292,503**

**0**

**-292,503**

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

**Rural Rate Relief**

38. Forecast of relief to be provided in 2018-19

**-2,000**

**0**

**-2,000**

**Local Newspaper Relief**

39. Forecast of relief to be provided in 2018-19

**0**

**0**

**0**

**Supporting Small Businesses Relief**

40. Forecast of relief to be provided in 2018-19

**-15,000**

**0**

**-15,000**

**Discretionary Scheme**

41. Forecast of relief to be provided in 2018-19

**-155,000**

**0**

**-155,000**

**Pub Relief (<£100k RV)**

42. Forecast of relief to be provided in 2018-19

**-50,000**

**0**

**-50,000**

43. Forecast of discretionary reliefs funded through S31 grant to be provided in 2018-19 (Sum of lines 38 to 42)

**-222,000**

**0**

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 2018-19**

**-222,000**

**0**

**-222,000**

**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

**£**  
**39,688,285**

**£**  
**0**

**£**  
**39,688,285**

Checked by Chief Financial / Section 151 Officer :

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**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

Please check the Validation tab and answer the validation queries that need to be answered

Ver 1

**Local Authority : North Hertfordshire**

**PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS**

**You should complete column 1 only**

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas) <i>Complete this column</i>	Designated Areas	TOTAL (All BA Area) <i>Do not complete this column</i>
	£	£	£
<b>NET RATES PAYABLE</b>			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	39,688,285	0	39,688,285
<b>(LESS) LOSSES</b>			
2. Estimated bad debts in respect of 2018-19 rates payable	-600,000	0	-600,000
3. Estimated repayments in respect of 2018-19 rates payable	-1,000,000	0	-1,000,000
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	38,088,285	0	38,088,285
<b>DISREGARDED AMOUNTS</b>			
5. Renewable Energy	30,587	0	30,587
6. Transitional Protection Payment		0	
7. Baseline		0	
<b>DISREGARDED AMOUNTS</b>			
8. Total Disregarded Amounts		0	0
<b>DESIGNATED AREAS IN 100% PILOT AREAS</b>			
9. Designated Areas Qualifying Relief	0	0	0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
10. Designated Areas Qualifying Relief	0	0	0
<b>Growth Pilot Areas</b>			
11. Net Rates payable for Growth Baseline comparison	0		0
12. Growth Baseline	0		0
13. Additional Growth in 'Growth Pilot' Areas	0		0
Port of Bristol			
14. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
15. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer : \_\_\_\_\_

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**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

Please check the Validation tab and answer the validation queries that need to be answered

Ver 1

**Local Authority : North Hertfordshire**

**PART 4: ESTIMATED COLLECTION FUND BALANCE**

**OPENING BALANCE**

1. Opening Balance (From Collection Fund Statement)	£	£
		<b>-2,050,169</b>

**BUSINESS RATES CREDITS AND CHARGES**

2. Business rates credited and charged to the Collection Fund in 2017-18	<b>37,849,793</b>	
3. Sums written off in excess of the allowance for non-collection	<b>-335,852</b>	
4. Changes to the allowance for non-collection	<b>-275,965</b>	
5. Amounts charged against the provision for appeals following RV list changes	<b>1,334,638</b>	
6. Changes to the provision for appeals	<b>-2,056,473</b>	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		<b>36,516,141</b>

**OTHER RATES RETENTION SCHEME CREDITS**

8. Transitional protection payments received, or to be received in 2017-18	<b>369,601</b>	
9. Transfers/payments to the Collection Fund for end-year reconciliations	<b>0</b>	
10. Transfers/payments into the Collection Fund in 2017-18 in respect of a previous year's deficit	<b>1,852,573</b>	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		<b>2,222,174</b>

**OTHER RATES RETENTION SCHEME CHARGES**

12. Transitional protection payments made, or to be made, in 2017-18	<b>-290,535</b>	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2017-18	<b>-18,761,962</b>	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2017-18	<b>-3,752,393</b>	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2017-18	<b>-15,009,570</b>	
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 2017-18	<b>-210,473</b>	
17. Transfers/payments from the Collection Fund for end-year reconciliations	<b>0</b>	
18. Transfers/payments made from the Collection Fund in 2017-18 in respect of a previous year's surplus	<b>0</b>	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		<b>-38,024,933</b>

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2017-18 - Surplus (positive), Deficit (Negative)**

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)	£
	<b>-1,336,787</b>

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  
Dennis Herbert by email to [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

The completed form must be returned to [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)  
no later than 31 JANUARY 2018

Authority Name	North Hertfordshire
E-code	E1935
Contact name	Mark Scanes
Contact number	01462 474440
Contact e-mail	<a href="mailto:mark.scanes@north-herts.gov.uk">mark.scanes@north-herts.gov.uk</a>

Ver 1

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF  
AS AT 31 DECEMBER 2017**

**MANDATORY RELIEF**

- a. Number of hereditaments that were being granted charitable relief as at 31 December 2017\*
- b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2017\*
- 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 2017\*
- d. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2017\*
- e. Number of hereditaments that were being granted empty property relief as at 31 December 2017\*  
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**

- f. Number of hereditaments that were being granted charitable relief as at 31 December 2017\*
- g. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2017\*
- h. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2017\*
- i. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2017\*
- j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2017\*
- k. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2017\*
- l. Number of hereditaments subject to a S47 local discount as at 31 December 2017\*

**DISCRETIONARY RELIEF FUNDED THROUGH SECTION 31 GRANT**

- m. Number of hereditaments receiving "New Empty" relief - Not applicable in 2018-19
- n. Number of hereditaments receiving "Long-term Empty" relief - Not applicable in 2018-19
- o. Number of hereditaments receiving Rural Rate Relief as at 31 December 2017
- p. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2017
- q. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2017
- r. Number of hereditaments receiving "Discretionary Scheme" relief as at 31 December 2017\*
- s. Number of hereditaments receiving "Pub" relief as at 31 December 2017\*

**SMALL BUSINESS RATE RELIEF**

- t. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2017\*
- u. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2017\*  
of which:
- 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*

Number of  
hereditaments that were  
being granted relief as at  
31 December 2017\*

0

How many hereditaments contributing?

0

How many hereditaments are  
receiving a discount?

*scale*

v. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2017\*

\* The data should be as at 31 December 2017 or as soon as possible after that date.

How many hereditaments are paying just the small business rate multiplier?

**NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2018-19**

**North Hertfordshire**

Ver 1

**PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2018-19**

**EMPTY PROPERTY RELIEF**

a. Estimated value of empty property relief to be granted in 2018-19

Amount of relief to be  
granted in 2018-19  
(£)

**-901,811**

Rows i to iv must add up to line a above

of which:

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

ii. Relief to be given - listed building status

iii. Relief to be given - Community Amateur Sports Clubs

iv. Relief to be given - charities

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

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

**SMALL BUSINESS RATE RELIEF**

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

**-4,286,619**

Sum of bi and bii should be  
same as the figure above

of which:

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

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

Bi & Bii 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

Notes :

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# NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2018-19

## Supplementary data - validation checks

Ver 1.0

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 2018-19 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters				
	2017-18	2018-19	Actual	%	Actual	%			
Mandatory Reliefs									Please comment below where required
1	Charity relief	240	0	-240	-100%	25	10%	Please comment	
2	CASC relief	9	0	-9	-100%	10	0%	OK	
3	Rural shop relief	15	0	-15	-100%	10	0%	Please comment	
4	Partly Occupied relief	19	0	-19	-100%	10	0%	Please comment	
5	Empty relief	627	0	-627	-100%	100	30%	Please comment	

<b>Discretionary Reliefs</b>								
6	Charity relief	75	0	-75 -100%	40	10%	Please comment	Please comment below where required
7	Non-profit bodies' relief	19	0	-19 -100%	20	0%	OK	
8	CASC Relief	6	0	-6 -100%	10	0%	OK	
9	Rural shop relief	7	0	-7 -100%	10	0%	OK	
10	Other rural relief	7	0	-7 -100%	10	0%	OK	
11	Enterprise granted relief	0	0	0 0%	10	0%	OK	
12	Local discount relief	0	0	0 0%	10	0%	OK	
13	SBBR - contributing	1,523	0	-1,523 -100%	100	10%	Please comment	
14	SBBR - getting a discount	1,377	0	-1,377 -100%	100	10%	Please comment	
15	SBBR - RV between £0 & £12k	1,377	0	-1,377 -100%	100	10%	Please comment	
16	SBBR - RV between £12k & £15k	0	0	0 0%	100	10%	OK	
17	SBBR - just lower multiplier	1,473	0	-1,473 -100%	100	10%	Please comment	

Number of hereditaments		Total Hereds	Hereds included in lines 13, 14 & 17 above					
18	Number hereditaments in tests 13, 14 & 17 above compared to total number of hereditaments	4,390	0	-4,390 -100%	25	5%	Please comment	

Number where comments are outstanding

10

Please provide any further comments below

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# NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2018-19

## Supplementary data - validation checks

Ver 1.0

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

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Page 47

Test	Data		Change		Parameters				
	2017-18	2018-19	Actual	%	Actual	%			
Mandatory Reliefs								Please comment below where required	
1	Charity relief	240	0	-240	-100%	25	10%	Please comment	
2	CASC relief	9	0	-9	-100%	10	0%	OK	
3	Rural shop relief	15	0	-15	-100%	10	0%	Please comment	
4	Partly Occupied relief	19	0	-19	-100%	10	0%	Please comment	
5	Empty relief	627	0	-627	-100%	100	30%	Please comment	
Discretionary Reliefs									
6	Charity relief	75	0	-75	-100%	40	10%	Please comment	
7	Non-profit bodies' relief	19	0	-19	-100%	20	0%	OK	
8	CASC Relief	6	0	-6	-100%	10	0%	OK	
9	Rural shop relief	7	0	-7	-100%	10	0%	OK	
10	Other rural relief	7	0	-7	-100%	10	0%	OK	
11	Enterprise granted relief	0	0	0	0%	10	0%	OK	
12	Local discount relief	0	0	0	0%	10	0%	OK	
13	SBBR - contributing	1,523	0	-1,523	-100%	100	10%	Please comment	
14	SBBR - getting a discount	1,377	0	-1,377	-100%	100	10%	Please comment	
15	SBBR - RV between £0 & £12k	1,377	0	-1,377	-100%	100	10%	Please comment	
16	SBBR - RV between £12k & £15k	0	0	0	0%	100	10%	OK	
17	SBBR - just lower multiplier	1,473	0	-1,473	-100%	100	10%	Please comment	
Total									
Hereds included in lines									
Number of hereditaments									
Hereds									
13, 14 & 17 above									
18	Number hereditaments in tests 13, 14 & 17 above compared to total number of hereditaments	4,390	0	-4,390	-100%	25	5%	Please comment	

Number where comments are outstanding

10

Please provide any further comments below

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