

# Public Document Pack



Chairman and Members of the  
Council

Your contact: Martin Ibrahim  
Ext: 2173  
Date: 28 January 2015

cc. All other recipients of the Council  
agenda

Dear Councillor

## **COUNCIL - 28 JANUARY 2015: SUPPLEMENTARY AGENDA NO. 2**

Please find attached the following report which was marked "to follow" on  
the agenda for the above meeting:

12. National Non Domestic Rates Calculation 2015/16 (Pages 3 - 22)

*To consider a report of the Executive Member for Finance.*

Yours faithfully

Martin Ibrahim  
Democratic Services Team Leader  
Democratic Services  
[martin.ibrahim@eastherts.gov.uk](mailto:martin.ibrahim@eastherts.gov.uk)

**MEETING** : COUNCIL  
**VENUE** : COUNCIL CHAMBER, WALLFIELDS, HERTFORD  
**DATE** : WEDNESDAY 28 JANUARY 2015  
**TIME** : 7.00 PM

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EAST HERTS COUNCIL

COUNCIL – 28 JANUARY 2015

REPORT BY THE EXECUTIVE MEMBER FOR FINANCE

NATIONAL NON DOMESTIC RATES CALCULATION 2015/16

WARDS AFFECTED: All

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Purpose/Summary of Report

- To recommend to the Council the calculation of the National Non Domestic Rates Budget 2015/16.

<b><u>RECOMMENDATIONS FOR COUNCIL:</u> that</b>	
<b>(A)</b>	<b>in accordance with the Non-Domestic Rating (Rates Retention) Regulations 2013, the amount calculated by East Herts Council for the year 2015/16 shall be £44,774,931 (Non domestic rating income from rates retention scheme; <i>part 1b line 14 Column 5</i>)</b>
<b>(B)</b>	<b>the Council's section 31 grant in relation to the Business Rates proposals within the 'Autumn Statement' shall be £1,306,680;</b>
<b>(C)</b>	<b>the estimated Collection Fund Deficit for 2014/15 of -£3,791,951 be allocated to the constituent bodies as detailed at paragraph 2.21 of the report submitted; and</b>
<b>(D)</b>	<b>the Council's share of the estimated 2014/15 NDR Collection Fund deficit will be funded from a reserve.</b>

## 1 Background

- 1.1 Under the provisions of the Non-Domestic Rating (Rates Retention) Regulations 2013, by a direction under paragraph 43 of schedule 7B of the local Government Finance act 1988, local authorities are required on or before 31st January to estimate and then notify the Secretary of State and any relevant precepting authorities of the amounts of each relevant precepting authority's share of its non-domestic rating income for the relevant year.

<b>Distribution of 2015/16 NNDR within Essential Reference Paper 'B'</b>	<i>Part 1b Line 14</i>
Amount to be paid to Central Government	£22,387,466
Amount to be retained by East Herts Council (Gross of Tariff & Cost of collection allowance)	£17,909,972
Amount to be passed to Hertfordshire County Council	£ 4,477,493
<b>TOTAL</b>	<b>£44,774,931</b>

## 2 Report

### 2015/16 Non Domestic Rate Forecast

- 2.1 2015/16 is the third year of the rates retention scheme. In brief, under the rates retention scheme, authorities will, from 1 April 2013, retain a percentage of the rates income that they collect. Further percentages will be paid to central government and to an authority's major precepting authorities. (In our case Hertfordshire County Council)
- 2.2 The amount to be retained, and the amounts to be paid to central government and major precepting authorities are 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.
- 2.3 Using a revised government form (NNDR1) which contains details of the rateable values shown in the authority's local rating list at 10 December, the Council is able to estimate the gross yield from business rates to reflect local intelligence about likely increases,

or decreases, in the business rates that can be collected for the year.

- 2.4 After certain deductions, including mandatory and discretionary relief and adjustments to reflect losses on collection, this will give the authority's estimated net rating income for the year which will be used to determine the payments that are due to central government. There will be a 50% central share, and to the relevant precepting authorities (Hertfordshire County Council) 10% in the case of EHC. The remainder forms the part of the funding for East Herts (40%).
- 2.5 Billing authorities are also required by the Non-domestic Rating (Transitional Protection Payments) Regulations 2013 to estimate the amount of the transitional protection payment for the year. This relates to changes in valuations which are phased in after a major revaluation exercise. These occur approximately every five years, (2005, 2010 etc) although, the 2015 revaluation has been deferred to 2017. To help pay for the limits on increases in bills, there also has to be limits on those properties where revaluation leads to reduced bills. This would be used for example if a business would otherwise have a significant increase or reduction in their liability, in excess of government guidelines. The change is instead applied in installments.
- 2.6 Finally, the retention regulations require billing authorities to further deduct from the net income figure, an amount in respect of the cost of collection and for the rates collected in Enterprise Zone areas, New Development Deal areas and from renewable energy hereditaments, as set out in the draft Non-Domestic Rating (Designated Area) Regulations and Non-Domestic Rating (Renewable Energy Projects) Regulations. For East Herts we are currently only impacted by the cost of collection, none of the others apply. The table below demonstrates the stages of calculation.

	Gross Rates Yield
Less	Mandatory Reliefs
Less	Discretionary Reliefs
Less	Losses in collection (Write offs, bad debt provision)
Less	An allowance for costs of collection
Adjusted by changes in	Enterprise zones, New development deals, and Renewable energy schemes (None for East Herts)

Plus	Growth
Less	Successful appeals
Equals	Net Yield (excluding transitional arrangements)
	<b>This is then distributed</b>
50%	Paid to Central Government
40%	Retained by East Herts
10%	Paid to Hertfordshire County Council

- 2.7 Under the retention scheme, there are both potential risks and rewards in calculating our share of the yield. The major risks and concerns for the Council are; the level of successful rating appeals that may be made in the year, the unknown level of bankruptcies and businesses going into administration, the number of empty properties, the number of new properties and the Collection rate achievable. We have to make an estimate of the impact of all these, based on limited trend information.
- 2.8 The rateable value of businesses in East Herts is **£113 960 768** (NDR1 part 2 Line 1). There are currently rating appeals lodged with the government's Valuation Office in respect of rateable values totaling **£22.65 million** with a few claims outstanding back to the 2005 rating list (and upon which interest could also be payable). Not all of these will be successful either in full or part. On the 2010 rating list the value of appeals represents 19.9% of the total rateable value of the district. The cost of any successful appeals would be met from the monies received, and hence there will be a considerable degree of uncertainty and volatility in the actual level of income received by the Council in any one year. The reduction in the NDR Tax Base from appeals is estimated at **£926,338** (NDR1 part 2 line 4) in 2015/16. *This is consistent with previous year's expectations plus known changes.*
- 2.9 An assumption has to be made on the expected level of growth within NDR yield per year. Based on past trends and expected completions during 2015/16, officers are forecasting net growth of £115,864 over government assumptions.
- 2.10 In summary, after reliefs, adjustments, and appeals the Council anticipate the net yield to be £44,774,931<sup>(NDR1 Line 14)</sup> in 2015/16. This assumes a collection rate of 99% - which is in line with

previous performance. The table below shows the respective shares of the £44,774,931 (NNDR1 part 1B Line 14).-

	<b>% Share (Column A)</b>	<b>Government Assumption (Column B) (£)</b>	<b>NNDR Calculated Respective Share (Column C – A*B) (£)</b>	<b>Variance (Column D – B-C) (£)</b>
<b>Government</b>	<b>50%</b>	<b>22 395 581</b>	<b>22,387,466</b> <i>(Part 1b line 14)</i>	<b>-8,115</b>
<b>East Herts Council (*)</b>	<b>40%</b>	<b>17 916 465</b>	<b>17,909,972</b> <i>(Part 1b line 14)</i>	<b>-6,493</b>
<b>Hertfordshire County Council</b>	<b>10%</b>	<b>4 479 116</b>	<b>4,477,493</b> <i>(Part 1b line 14)</i>	<b>-1,623</b>
<b>Total</b>	<b>100%</b>	<b>44 791 162</b>	<b>44,774,931</b> <i>(Part 1b line 14)</i>	<b>-16,231</b>

(\*) *Gross of tariff*

- 2.11 Since 2013-14 our performance on collection of NNDR directly impacts on the resources that the Council has to spend on services for its residents and businesses.
- 2.12 The funding that the Council has is based upon an assessed level of need by the DCLG (Department for Communities and Local Government), that will determine the level of NNDR that the Council either pays over (as a tariff) or receives (as a top-up) to fund services. This is in addition to a Revenues Support Grant.
- 2.13 East Herts is a tariff authority. This means it does not keep its entire share of NNDR but is subject to the payment of a tariff. This figure was determined by the government in the provisional Local Government Finance settlement released at the end of December 2014. The Business Rate Baseline is calculated on the basis of a share of the national total of business rates collected over the last two years. This has been calculated at £17 916 465 less the DCLG calculation of Baseline funding level of £2 469 196 (Tariff = £15,447, 269) The Tariff is payable to the government by the

Council in installments throughout the year.

- 2.14 The business rates retention scheme provides the opportunity for local authorities to share in the benefits of growth in the rates tax base i.e. provides an incentive for economic development and regeneration. Any income retained from growth is subject to a levy of 50%. Conversely if any Council suffers a significant drop in NNDR due to the loss of one or more major businesses, or a large number of smaller businesses, or a greater than expected loss from revaluations, then a safety net applies. This means that no local authority will suffer more than a 7.5% loss on its net tariff. In our case this is equivalent to a loss of £185k.
- 2.15 The calculation at a local level, based on recent trends, indicates that no levy will be payable in 2015-16. If there is growth in the tax base and the Council collects more than anticipated in the year these figures are all recalculated at year end, in a similar way to that of Council Tax collection, and the adjustments are included in the following year's figures.
- 2.16 Taking all of the above into account, the anticipated level of income to be retained locally from Business Rates in 2015/16 by East Herts Council is calculated to Be **£2,462,703 (£17,909,972-£15 447 269)**
- 2.17 In relation to this volatility, current estimates have shown that due to the high "gearing" nature of retained Business Rates to the total level of Business Rates generated within the district (**£2 462 703**) compared to around **£44, 774, 931** (<sup>NNDR1 part 1B Line 14</sup>), this only represents 5.5% of the net yield. The level at which the Government safety net will come into force in relation to reductions in the Business Rates is 7.5% or £2 284 006, (being 92.5% of the Government calculated EHC Baseline Funding Level of £2 469 196) before any support from Central Government were to be forthcoming. Based on the estimates contained in the 2015/16 NNDR, the safety net arrangements will not be required for the Council in 2015/16.
- 2.18 Updated 2014/15 Balance on the Collection Fund Account

In addition to the above, the billing authority is required to revise the estimate of the likely balance on the NDR Collection Fund at the end of the current financial year (2014/15) and distribute the



surplus or recover the deficit from the constituent bodies.

The balance on the Collection Fund at the end of 2014/15 is estimated to be -£3,791,951,(Part 1B Line 22) to be allocated as follows:

	Allocation %	Constituent Share (Part 1b Line 22) £
Central Government	50	-1,895,976
East Hertfordshire District Council	40	-1,516,780
Hertfordshire County Council	10	-379,195
<b>Total</b>	<b>100</b>	<b>-3,791,951</b>

2.19 The distribution will be undertaken in 2015/16 and amended by the completion of the NNDR3 for 2014/15.

2.20 For the Council, the updated MTFP (Medium Term Financial plan) assumes the Deficit to be distributed in 2015/16 will be funded through the Cost of Collection Reserve.

### *Summary*

2.21 Based on the calculations at paragraphs 2.1 to 2.17, the amount to be distributed to each constituent body is as follows:

	Cost of Collection Allowance £	Share Allocation %	2015/16 Share £	Allocation of 2014/15 Surplus/Deficit £
Central Government	Nil	50	22,387,466	-1,895,976
East Hertfordshire District Council	194,976	40	17,909,972	-1,516,780
Hertfordshire County Council	Nil	10	4,477,493	-379,195
<b>TOTAL</b>	<b>194,976</b>	<b>100</b>	<b>44,774,931</b>	<b>-3,791,951</b>

### 3 'Autumn Statement' – Changes to Business Rates arrangements for 2015/16

3.1 The Chancellor of the Exchequer announced the following changes to the business rates system for 2015/16 in the 'Autumn Statement':

- i) An extension of the doubling of small business rates relief until at least 1 April 2016;
- ii) An extension of the 2% cap on the increase in the business rates multiplier until 1 April 2016;
- iii) Retail relief will be increased from £1,000 to £1,500 for the rating year 2015/2016;
- iv) A full review of the structure of business rates will be undertaken with results to be reported by the Budget in 2016;
- v) Transitional relief will be available in some form, for properties with a rateable value of £50,000 or less where a significant increase in charge will be felt. This will be extended to 1 April 2017, the date the next re-valuation will come into force;
- vi) Alterations to rateable values for the period 1 April 2010 – 31 March 2015 will only be backdated for ratepayer appeals lodged before 1 April 2015;
- vii) The government will publish a discussion paper on the nature and scale of business rates avoidance in December 2014

3.2 These changes have reduced the calculation of the 'Net Yield' for distribution in 2015/16 shown above.

3.3 However Central Government undertook to compensate Authorities for the loss of income resulting from the above changes. This will be undertaken through section 31 of the Local Government Act (section 31 grants).

For East Herts the amount payable is estimated to be £1,045,343 (Part 1C Line 30)

#### 4 NNDR1 Form for 2015/16

- 4.1 Once the NNDR1 form has been certified, it must be returned to the Department for Communities and Local Government by no later than **31 January 2015**.
- 4.2 Should any Member have detailed questions or comments on the assumptions it would be of great benefit to advise the Director of Finance and Support Services or the Executive Member for Resources and Internal Support in advance of the meeting.

#### 5 Implications/Consultations

- 5.1 Officers have endeavored to ensure that the assumptions included in completing the NNDR1 for 2015/16 are robust; reflecting both current performance and known material changes for the near future where relevant information is available.
- 5.2 It should be noted that the following factors will have a material influence on the NDR's Net Yield and ultimately the Council's retained income under the Rate Retention Scheme:
- the impact of schools taking on Academy status within the district,
  - the impact of significant commercial sites changing to Council tax status,
  - the valuation office performance in resolving appeals, and
- 5.3 Information on any corporate issues and consultation associated with this report can be found within **Essential Reference Paper 'A'**

#### Background Papers

The Local Government Finance Bill 2012  
<http://services.parliament.uk/bills/2012-13/localgovernmentfinance/documents.html>

The Local Government Finance Act 2012  
<http://www.legislation.gov.uk/ukpga/2012/17/contents/enacted>

Contact Member: Councillor Michael Tindale - Executive Member for Finance  
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## ESSENTIAL REFERENCE PAPER 'A'

### IMPLICATIONS/CONSULTATIONS

Contribution to the Council's Corporate Priorities/ Objectives:	<b>People</b> This priority focuses on enhancing the quality of life, health and wellbeing, particularly for those who are vulnerable, and delivering strong services
Consultation:	N/A
Legal:	Under the provisions of the Non-Domestic Rating (Rates Retention) Regulations 2013, by a direction under paragraph 43 of schedule 7B of the local Government Finance act 1988, local authorities are required on or before 31st January to estimate and then notify the Secretary of State and any relevant precepting authorities of the amounts of each relevant precepting authority's share of its non-domestic rating income for the relevant year.
Financial:	As referenced in the report.
Human Resource:	None
Risk Management:	As referenced in the report.
Health and wellbeing:	None

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

**2015-16**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than 31 January 2015.  
In addition, a certified copy of the form should be returned by no later than 31 January 2015 to the same email address

All figures must be entered in whole £

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

Select your local authority's name from this list:

East Dorset
East Hampshire
East Hertfordshire
East Lindsey
East Northamptonshire
East Riding of Yorkshire

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

East Hertfordshire
E1933
Graeme Reid
01279 502127
<a href="mailto:graeme.reid@hertpartnership-ala.gov.uk">graeme.reid@hertpartnership-ala.gov.uk</a>

Ver 1.1a

**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 **£ 44,969,907**

**TRANSITIONAL PROTECTION PAYMENTS**

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 **194,976**

5. Legal costs **0**

6. Allowance for cost of collection **194,976**

**SPECIAL AUTHORITY DEDUCTIONS**

7. City of London Offset : Not applicable for your authority **0**

**DISREGARDED AMOUNTS**

8. Amounts retained in respect of Designated Areas. Not applicable for your authority **0**

9. Amounts retained in respect of Renewable Energy Schemes (See Note B) **0**

*of which:*

10. sums retained by billing authority **0**

11. sums retained by major precepting authority **0**

**NON-DOMESTIC RATING INCOME**

12. Line 1 plus line 2, minus lines 3 and 6 - 9 **44,774,931**

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

**2015-16**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than 31 January 2015.  
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All figures must be entered in whole £

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

Local Authority : East Hertfordshire

Ver 1.1a

**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 2105-16 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 East Hertfordshire	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
<b>Retained NDR shares</b>	£	£	£	£	£
13. % of non-domestic rating income to be allocated to each authority	50%	40%	10%	0%	100%
<b>Non-Domestic Rating Income for 2015-16</b>					
14. Non-domestic rating income from rates retention scheme	22,387,466	17,909,972	4,477,493	0	44,774,931
15. (less) qualifying relief in Enterprise Zones	0	0	0	0	0
16. <b>TOTAL:</b>	22,387,466	17,909,972	4,477,493	0	44,774,931
<b>Other Income for 2015-16</b>					
17. add: cost of collection allowance		194,976			194,976
18. add: amounts retained in respect of Designated Areas		0			0
19. add: amounts retained in respect of renewable energy schemes		0	0		0
20. add: qualifying relief in Enterprise Zones		0	0	0	0
21. add: City of London Offset : Not applicable for your authority		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>					
22. Estimated Surplus/Deficit at end of 2014-15	-1,895,976	-1,516,780	-379,195	0	-3,791,951
<b>TOTAL FOR THE YEAR</b>					
23. Total amount due to authorities	20,491,490	16,588,168	4,098,298	0	41,177,956



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

**2015-16**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than 31 January 2015.  
In addition, a certified copy of the form should be returned by no later than 31 January 2015 to the same email address

All figures must be entered in whole £

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

Local Authority : East Hertfordshire

Ver 1.1a

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

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*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 & 2014 Autumn Statements*

	Column 2 East Hertfordshire	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
<b>2015-16 Multiplier Cap</b>	£	£	£	£
24. Cost of 2% cap on 2015-16 small business rates multiplier	261,187	65,297	0	326,484
<b>Small Business Rate Relief</b>				
25. Cost of temporary doubling of SBRR	521,193	130,298	0	651,491
26. Cost to authorities of maintaining relief on "first" property	0	0	0	0
<b>"New Empty" Property Relief</b>				
27. Cost to authorities of giving relief to newly-built empty property	20,291	5,074	0	25,365
<b>"Long Term Empty" Property Relief</b>				
28. Relief on occupation of "long-term empty" property	8,116	2,030	0	10,146
<b>Retail Relief</b>				
29. Relief provided to retail properties	234,556	58,638	0	293,194
<b>TOTAL FOR THE YEAR</b>	£	£	£	£
30. Total amount of Section 31 grant due to authorities	1,045,343	261,337	0	1,306,680

**Certificate of Chief Financial Officer / Section 151 Officer**

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 : .....

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2015-16**

All figures must be entered in whole £

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

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**Local Authority : East Hertfordshire**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

	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>
	£	£	£
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise)			
1. Rateable Value at <input type="text" value="10/12/2014"/>	<input type="text" value="113,960,768"/>	<input type="text"/>	<input type="text" value="113,960,768"/>
2. Small business rating multiplier for 2015-16 (pence) <input type="text" value="48.0"/>			
3. Gross rates 2015-16 - (RV x multiplier)	<input type="text" value="54,701,169"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="-926,338"/>	<input type="text"/>	
5. Forecast gross rates payable in 2015-16	<input type="text" value="53,774,831"/>	<input type="text" value="0"/>	<input type="text" value="53,774,831"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note E) - Not applicable in 2015-16</b>			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
8. Net cost of transitional arrangements	<input type="text" value="0"/>	<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="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F) - Not applicable in 2015-16</b>			
11. Sum due to/(from) authority	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Small Business Rate Relief</b>			
12. Forecast of relief to be provided in 2015-16	<input type="text" value="-2,568,508"/>	<input type="text" value="0"/>	<input type="text" value="-2,568,508"/>
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="1,243,606"/>	<input type="text" value="0"/>	<input type="text" value="1,243,606"/>
15. Net cost of small business rate relief (line 12-line 14)	<input type="text" value="-1,324,902"/>	<input type="text" value="0"/>	<input type="text" value="-1,324,902"/>
<b>Charitable occupation</b>			
16. Forecast of relief to be provided in 2015-16	<input type="text" value="-4,057,035"/>	<input type="text" value="0"/>	<input type="text" value="-4,057,035"/>
<b>Community Amateur Sports Clubs (CASCs)</b>			
17. Forecast of relief to be provided in 2015-16	<input type="text" value="-100,680"/>	<input type="text" value="0"/>	<input type="text" value="-100,680"/>
<b>Rural rate relief</b>			
18. Forecast of relief to be provided in 2015-16	<input type="text" value="-54,267"/>	<input type="text" value="0"/>	<input type="text" value="-54,267"/>

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNR1**  
**2015-16**

All figures must be entered in whole £

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

Ver 1.1a

**Local Authority : East 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 2015-16 (Sum of lines 15 to 18)	-5,536,884	0	
20. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-201,000	0	
<b>21. Total forecast mandatory reliefs to be provided in 2015-16</b>	<b>-5,737,884</b>	<b>0</b>	<b>-5,737,884</b>
<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 2015-16	-19,156	0	-19,156
<b>Empty premises</b>			
23. Forecast of 'relief' to be provided in 2015-16	-1,118,798	0	-1,118,798
24. Forecast of unoccupied property 'relief' to be provided in 2015-16 (Line 22 + line 23)	-1,137,954	0	
25. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-198,000	0	
<b>26. Total forecast unoccupied property 'relief' to be provided in 2015-16</b>	<b>-1,335,954</b>	<b>0</b>	<b>-1,335,954</b>
<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 2015-16	-175,872	0	-175,872
<b>Non-profit making bodies</b>			
28. Forecast of relief to be provided in 2015-16	-41,063	0	-41,063
<b>Community Amateur Sports Clubs (CASCs)</b>			
29. Forecast of relief to be provided in 2015-16	-266	0	-266
<b>Rural shops etc</b>			
30. Forecast of relief to be provided in 2015-16	-22,148	0	-22,148
<b>Small rural businesses</b>			
31. Forecast of relief to be provided in 2015-16	-1,435	0	-1,435
<b>Other ratepayers</b>			
32. Forecast of relief to be provided in 2015-16	0	0	0
	<i>of which:</i>	<i>of which:</i>	
33. Relief given to Case A hereditaments		0	
34. Relief given to Case B hereditaments	0		

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2015-16**

All figures must be entered in whole £

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

Ver 1.1a

**Local Authority : East 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 2015-16 (Sum of lines 27 to 32)	-240,784	0	
36. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	-30,000	0	
<b>37. Total forecast discretionary relief to be provided in 2015-16</b>	<b>-270,784</b>	<b>0</b>	<b>-270,784</b>

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

<b>"New Empty" properties</b>			
38. Forecast of relief to be provided in 2015-16	-50,000	0	-50,000
<b>"Long term empty" properties</b>			
39. Forecast of relief to be provided in 2015-16	-20,000	0	-20,000
<b>Retail relief</b>			
40. Forecast of relief to be provided in 2015-16	-577,959	0	-577,959
41. Forecast of discretionary reliefs funded through S31 grant to be provided in 2015-16 (Sum of lines 38 to 40)	-647,959	0	
42. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	-50,000	0	
<b>43. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2015-16</b>	<b>-697,959</b>	<b>0</b>	<b>-697,959</b>

<b>NET RATES PAYABLE</b>			
44. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 45,732,250	£ 0	£ 45,732,250

Checked by Chief Financial / Section 151 Officer :

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2015-16**

All figures must be entered in whole £

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**Local Authority : East Hertfordshire**

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

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas) <i>Complete this column</i>	Designated areas Column 2 Column 3 <i>Do not complete this column</i>		Column 4 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	45,732,250	0	0	45,732,250
<b>(LESS) LOSSES</b>				
2. Estimated bad debts in respect of 2015-16 rates payable	-435,000	0	0	-435,000
3. Estimated repayments in respect of 2015-16 rates payable	-327,343	0	0	-327,343
<b>COLLECTABLE RATES</b>				
4. Net Rates payable less losses	44,969,907	0	0	44,969,907
<b>DISREGARDED AMOUNTS</b>				
5. Renewable Energy	0	0	0	0
6. Transitional Protection Payment		0	0	
7. Baseline		0	0	
<b>DISREGARDED AMOUNTS</b>				
8. Total Disregarded Amounts		0	0	0
				<b>Total Designated Areas</b>
				0

Checked by Chief Financial / Section 151 Officer :

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2015-16**

All figures must be entered in whole £

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**Local Authority : East Hertfordshire**

**PART 4: ESTIMATED COLLECTION FUND BALANCE**

**OPENING BALANCE**

	<b>£</b>	<b>£</b>
1. Opening Balance (From Collection Fund Statement)		<b>-3,532,340</b>

**CREDITS**

2. Total amount credited, or to be credited, to the Collection Fund in 2014-15	<b>44,151,898</b>	
3. Transitional protection payments received, or to be received in 2014-15	<b>0</b>	
4. Transfers/payments to the Collection Fund for end-year reconciliations	<b>0</b>	
5. Transfers/payments into the Collection Fund in 2014-15 in respect of a previous year's deficit	<b>0</b>	
<b>6. Total Credits</b>		<b>44,151,898</b>

**CHARGES**

7. Total amount charged, or to be charged, to the Collection fund in 2014-15	<b>-799,885</b>	
8. Transitional protection payments made, or to be made, in 2014-15	<b>-381,992</b>	
9. Payments made, or to be made, to the Secretary of State in respect of the central share in 2014-15	<b>-21,515,766</b>	
10. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2014-15	<b>-4,303,153</b>	
11. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2014-15	<b>-17,212,613</b>	
12. 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 2014-15	<b>-197,093</b>	
13. Transfers/payments from the Collection Fund for end-year reconciliations	<b>0</b>	
14. Transfers/payments made from the Collection Fund in 2014-15 in respect of a previous year's surplus	<b>-780,442</b>	
<b>15. Total Charges</b>		<b>-45,190,944</b>
<b>16. Adjustment for 5-Year S</b>		<b>779,435</b>

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2014-15**

17. Opening balance plus total credits, less total charges, plus adjustment for 5-year spread		<b>£</b>
		<b>-3,791,951</b>

Checked by Chief Financial / Section 151 Officer :