



Please ask for Rachel Lenthall
Direct Line: 01246 345277
Fax: 01246 345252
Email: committee.services@chesterfield.gov.uk

The Chair and Members of
Employment and General Committee

Dear Councillor,

AGENDA SUPPLEMENT

Please see attached the documents for the agenda item(s) listed below for the meeting of the EMPLOYMENT AND GENERAL COMMITTEE to be held on MONDAY, 23 JANUARY 2017, the agenda for which has already been published.

5. Non-Domestic Rates Estimates 2017/18 (Pages 3 - 26)
 - *Report to follow*

Yours sincerely,

A handwritten signature in black ink, appearing to be "Rachel Lenthall".

Local Government and Regulatory Law Manager and Monitoring Officer

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For Publication

NON-DOMESTIC RATES ESTIMATED FOR 2017/18

Meeting: Employment and General Committee

Date: 23th January 2017

Report by: Director of Finance & Resources

For publication

1.0 PURPOSE OF REPORT

1.1 To approve the National Non-Domestic Rates (NNDR) estimates and NNDR1 Return for 2017/18.

2.0 RECOMMENDATIONS

2.1 That the estimated National Non Domestic Rates estimates as recorded on the NNDR1 Return (Appendix A) be approved.

2.2 That delegated authority be given to the Director of Finance to make any subsequent changes to the NNDR1 return that are identified before the final submission date of the 31st January 2017.

3.0 BACKGROUND

3.1 The Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) require the Borough Council as Billing authority to calculate the Tax Base for the Borough and the Parishes and to notify the Major Precepting Authorities (Derbyshire County Council and Derbyshire Fire Authority), and those Parishes which request it, by 31st January each year.

- 3.2 Section 84 of the Local Government Act 2003 amended the tax setting regulations so that the tax base calculation no longer has to be approved by the full Council. The calculation of the tax base is a procedural matter which, should be delegated to a non-executive committee. The Council agreed (17th December 2003) to delegate the function to the Employment and General Committee.
- 3.3 With the introduction of the Business Rates Retention Scheme from April 2013 there is a new requirement for the Council to formally approve the Business Rates Tax Base. The approval process must be the same as that used for the approval of the Council Tax Base. The estimate of the Business Rates base and yield is included in a return to the Government known as the NNDR1 return. The NNDR1 return shows have the estimated yield is to be distributed, including the amount to be retained by the Council.

4.0 NNDR INCOME ESTIMATES

- 4.1 The Local Government Finance Act introduced the part-retention of income from Business Rates from April 2013. The income generated is to be shared between the Government (50%), the County Council (9%), the Fire Authority (1%) and the Borough Council (40%). The Council will then have to pay a tariff from its share of the income into a national pool (£10,887,543 in 2017/18). If Council's share of the income is above a specified threshold (£3,150,422 in 2017/18) the excess amount is then subject to a Levy at the rate of 50%. The Council joined a Derbyshire Pool in 2015/16 which will have the benefit of retaining the Levy within the County rather than paying it to Central Government.
- 4.2 The Council must complete and approve a form, known as the NNDR1 Return, which shows how the estimated income has been calculated and how it is to be shared. The form must then be sent to those entitled to a share of the income by 31st January (i.e. the County Council and the Fire Authority).
- 4.3 The copy of the NNDR1 return for approval is included as Appendix A. **Completing the form has again been difficult this year due to the ongoing uncertainties around estimating the likely impact of back dated rating appeals and future rating appeals arising from the 2017 revaluation.** Appendix A is, therefore, based on the best available information at this point in time and may have to be revised if further changes are

identified after this meeting but prior to submission on 31st January 2017.

4.4 Parts of the NNDR1 form are based on factual data at a given point in time but officers have been required to make their own estimates about future events such as new buildings, demolitions and the outcome of appeals, both new and outstanding. The amount to be retained and paid over to other to those entitled to a share of the income will be fixed at the start of the year based on the estimate on the NNDR1 return, therefore, it is important that the income forecast is not overstated. It is anticipated that the forecasting of income will improve in future years as experience is gained, as the current back log of appeals is cleared and as a result of the change introduced in the 2014 Autumn Statement to limit refunds on appeals received after 31st March 2015 to the current year only i.e. no back dating.

4.5 The NNDR1 return (Appendix A) shows that the estimated net rate yield is £36.3m (Part 1A, Line 14) and that this will be shared as follows:

Paid to:	Income Part 1B Line 14 £'000	Fund Deficit Part 1B Line 25 £000	Share %
Central Government	18,157	133	50%
Retained by CBC	14,525	106	40%
Derbyshire County Council	3,268	24	9%
Derbyshire Fire Authority	363	3	1%
Total	36,313	266	100%

4.6 From the Council's retained share of £14,525k it will have to pay a Tariff of £10,888k to the Government and a Levy of £620k into the Derbyshire Pool. It will receive grant income of £983k (Part 1C Line 35) towards the cost of various reliefs to leave a retained amount of £3,882k. For budget purposes it has also been assumed that £300k of the Levy paid into the Derbyshire Pool will be returned to the Council.

4.7 Collection Fund Surplus/Deficit

Billing Authorities are required to calculate the estimated surplus or deficit on the NNDR element of the Collection Fund each year.

The estimated surplus or deficit must be allocated to the organisations in the same proportions and the major preceptors should then take this surplus/(deficit) into account when calculating their Council Taxes for the following financial year.

The NNDR element of the Collection Fund is estimated to be a deficit of £266k by the 31st March 2017. The table in para. 4.5 shows how the estimated deficit will be shared, with the Council being charged 40% of the total i.e £106k.

5.0 LEGAL IMPLICATIONS

5.1 Paragraph 43 Schedule B of the Local Government Finance Act 1988 requires the Council to formally approve details of the provisional contributions for NNDR each year using the statutory NNDR1 form by 31st January. The form has been completed in accordance with the relevant regulations.

6.0 RISK MANAGEMENT

6.1 The key risks associated with the setting of the tax bases are summarised in the table below:

Description of risk	Current Risk Rating Impact / Likelihood	Mitigating Actions	Target Risk Rating Impact / Likelihood
Business rate income under/over estimated	High / Likely (4 x 4 = 16) (Red)	Prudent assumptions are built into income forecast. The income will be monitored during the year.	Medium / Possible (3 x 3 = 9) (Amber)

7.0 RECOMMENDATIONS

- 7.1 That the estimated National Non Domestic Rates estimates as recorded on the NNDR1 Return (Appendix A) be approved.
- 7.2 That delegated authority be given to the Director of Resources to make any subsequent changes to the NNDR1 return that are identified before the final submission date of the 31st January 2017.

8.0 ALTERNATIVE OPTIONS TO BE CONSIDERED

- 8.1 None

9.0 REASONS FOR RECOMMENDATION

- 9.1 To fulfil the statutory requirements to approve the estimated Business Rates income. The information is required by the Government and by the Council and the other precepting authorities to enable them to set their Council Taxes.

Document information

Report author	Contact number/email
Richard Staniforth	01246 345456 richard.staniforth@chesterfield.gov.uk
Background documents These are unpublished works which have been relied on to a material extent when the report was prepared.	
Appendices to the report	
Appendix A	NNDR1 Return

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**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18**

Please e-mail to: nndr.statistics@communities.gsi.gov.uk by no later than **31 January 2017**.
In addition, a certified copy of the form should be returned by no later than **31 January 2017** 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:

- Chelmsford
- Cheltenham
- Cherwell
- Cheshire East UA
- Cheshire West and Chester UA
- Cherterfield

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

Cherterfield
E1033
Mrs Carolyn Szadura
01246 345495
carolyn.szadura@chesterfield.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	37,102,146
TRANSITIONAL PROTECTION PAYMENTS	
2. Sums due to the authority	131,129
3. Sums due from the authority	0
COST OF COLLECTION (See Note A)	
4. Cost of collection formula	163,817
5. Legal costs	0
6. Allowance for cost of collection	163,817
SPECIAL AUTHORITY DEDUCTIONS	
7. City of London Offset : Not applicable for your authority	0
DISREGARDED AMOUNTS	
8. Amounts retained in respect of Designated Areas	700,059
9. Amounts retained in respect of Renewable Energy Schemes (See Note B)	55,900
of which:	
10. sums retained by billing authority	55,900
11. sums retained by major precepting authority	0
NON-DOMESTIC RATING INCOME	
12. Line 1 plus line 2, minus lines 3 and 6 - 9	36,313,499

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2017-18**

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In addition, a certified copy of the form should be returned by no later than **31 January 2017** 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 : **Chesterfield**

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 **2017-18** 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 Chesterfield	Column 3 Derbyshire County Council	Column 4 Derbyshire Fire Authority	Column 5 Total
Retained NDR shares					
13. % of non-domestic rating income to be allocated to each authority in 2017-18	£ 50%	£ 40%	£ 9%	£ 1%	£ 100%
Non-Domestic Rating Income for 2017-18					
14. Non-domestic rating income from rates retention scheme	18,156,749	14,525,400	3,268,215	363,135	36,313,499
15.(less) deductions from central share	0	0	0	0	0
16 TOTAL:	18,156,749	14,525,400	3,268,215	363,135	36,313,499
Other Income for 2017-18					
17. add: cost of collection allowance		163,817			163,817
18. add: amounts retained in respect of Designated Areas		700,059			700,059
19. add: amounts retained in respect of renewable energy schemes		55,900	0		55,900
20. add: qualifying relief in Enterprise Zones		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
Estimated Surplus/Deficit on Collection Fund					
24. % of non-domestic rating income to be allocated to each authority in 2016-17 (for row 25)	£ 50%	£ 40%	£ 9%	£ 1%	£ 100%
25. Estimated Surplus/Deficit at end of 2016-17	-133,032	-106,426	-23,946	-2,661	-266,065
TOTAL FOR THE YEAR					
26. Total amount due to authorities	£ 18,023,717	£ 15,338,750	£ 3,244,269	£ 360,474	£ 36,967,210

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2017-18**

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In addition, a certified copy of the form should be returned by no later than **31 January 2017** 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 : Chesterfield

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, 2014 & 2015 Autumn Statements

	Column 2 Chesterfield	Column 3 Derbyshire County Council	Column 4 Derbyshire Fire Authority	Column 5 Total
2015-16 Multiplier Cap	£	£	£	£
27. Cost of 2% cap on 2015-16 small business rates multiplier	229,548	49,093	5,455	284,096
Small Business Rate Relief				
28. Cost of doubling SBRR & threshold changes for 2017-18	747,434	168,173	18,686	934,293
29. Cost to authorities of maintaining relief on "first" property	4,318	972	108	5,398
"New Empty" Property Relief				
30. Cost to authorities of giving relief to newly-built empty property	0	0	0	0
"Long Term Empty" Property Relief				
31. Relief on occupation of "long-term empty" property	0	0	0	0
Rural Rate Relief				
32. Cost to authorities of providing 100% rural rate relief	1,461	329	37	1,827
Local Newspaper Temporary Relief				
33. Cost to authorities of providing relief	0	0	0	0
Enterprise Zone qualifying relief in 100% pilot areas				
34. Amount of qualifying relief	0	0	0	0
TOTAL FOR THE YEAR	£	£	£	£
35. Amount of Section 31 grant due to authorities to compensate for reliefs	982,761	218,567	24,286	1,225,614

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

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 :

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18

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 : Chesterfield

PART 2: NET RATES PAYABLE

You should complete columns 1 & 2 only

GROSS RATES PAYABLE

(All data should be entered as +ve unless specified otherwise)

	Column 1 BA Area (exc. Designated areas) Complete this column	Column 2 Designated areas Complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
	£	£	£
1. Rateable Value at <input type="text" value="14.12.2016"/>	97,348,691	412,500	97,761,191
2. Small business rating multiplier for 2017-18 (pence) <input type="text" value="46.6"/>			
3. Gross rates 2017-18 (RV x multiplier)	45,364,490	192,225	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	53,822	502,471	
5. Forecast gross rates payable in 2017-18	45,418,312	694,696	46,113,008

TRANSITIONAL ARRANGEMENTS (See Note E)

6. Revenue foregone because increases in rates have been deferred (Show as -ve)	-1,554,124	0	-1,554,124
7. Additional income received because reductions in rates have been deferred (Show as +ve)	1,400,989	22,006	1,422,995
8. Net cost of transitional arrangements	-153,135	22,006	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	0	0	
10. Forecast net cost of transitional arrangements	-153,135	22,006	-131,129

TRANSITIONAL PROTECTION PAYMENTS (See Note F)

11. Sum due to/(from) authority	153,135	-22,006	131,129
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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 2017-18	-3,692,503	0	-3,692,503
13. of which: relief on existing properties where a 2nd property is occupied	-10,637	0	-10,637
14. Additional yield from the small business supplement (Show as +ve)	828,487	5,363	833,850
15. Net cost of small business rate relief (line 12 + line 14)	-2,864,016	5,363	-2,858,653

Charitable occupation

16. Forecast of relief to be provided in 2017-18	-1,927,227	0	-1,927,227
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Community Amateur Sports Clubs (CASCs)

17. Forecast of relief to be provided in 2017-18	-33,534	0	-33,534
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PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18

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 : Chesterfield

PART 2: NET RATES PAYABLE

You should complete columns 1 & 2 only

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
Rural rate relief			
18. Forecast of relief to be provided in 2017-18	-3,600	0	-3,600

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18

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 : Chesterfield

PART 2: NET RATES PAYABLE

You should complete columns 1 & 2 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 2017-18 (Sum of lines 15 to 18)	-4,828,377	5,363	
20. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0	0	
21. Total forecast mandatory reliefs to be provided in 2017-18	-4,828,377	5,363	-4,823,014

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

Partially occupied hereditaments

22. Forecast of 'relief' to be provided in 2017-18

0	0	0
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Empty premises

23. Forecast of 'relief' to be provided in 2017-18

-1,775,028	0	-1,775,028
------------	---	------------

24. Forecast of unoccupied property 'relief' to be provided in 2017-18 (Line 22 + line 23)

-1,775,028	0	
------------	---	--

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

0	0	
---	---	--

26. Total forecast unoccupied property 'relief' to be provided in 2017-18

-1,775,028	0	-1,775,028
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DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)

Charitable occupation

27. Forecast of relief to be provided in 2017-18

-42,066	0	-42,066
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Non-profit making bodies

28. Forecast of relief to be provided in 2017-18

-35,567	0	-35,567
---------	---	---------

Community Amateur Sports Clubs (CASCs)

29. Forecast of relief to be provided in 2017-18

-1,450	0	-1,450
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Rural shops etc

30. Forecast of relief to be provided in 2017-18

0	0	0
---	---	---

Small rural businesses

31. Forecast of relief to be provided in 2017-18

0	0	0
---	---	---

Other ratepayers

32. Forecast of relief to be provided in 2017-18

0	0	0
---	---	---

33. Relief given to Case A hereditaments

of which:	of which:	0
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34. Relief given to Case B hereditaments

0		
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PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NDR1
2017-18

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 : Chesterfield

PART 2: NET RATES PAYABLE

You should complete columns 1 & 2 only

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

Column 2
**Designated
areas**

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

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18

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 : Chesterfield

PART 2: NET RATES PAYABLE

You should complete columns 1 & 2 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 2017-18 (Sum of lines 27 to 32)

-79,083

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 2017-18

-79,083

0

-79,083

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

"New Empty" properties

38. Forecast of relief to be provided in 2017-18

0

0

0

"Long term empty" properties

39. Forecast of relief to be provided in 2017-18

0

0

0

Rural Rate Relief

40. Forecast of relief to be provided in 2017-18

-3,600

0

-3,600

Local Newspaper Temporary Relief

41. Forecast of relief to be provided in 2017-18

0

0

0

42. Forecast of discretionary reliefs funded through S31 grant to be provided in 2017-18 (Sum of lines 38 to 41)

-3,600

0

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

0

0

44. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2017-18

-3,600

0

-3,600

NET RATES PAYABLE

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

£ 38,579,089

£ 722,065

£ 39,301,154

Checked by Chief Financial / Section 151 Officer :

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDRI
2017-18

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 : Chesterfield

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

You should complete columns 1 & 2

	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>
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	38,579,089	722,065	39,301,154
(LESS) LOSSES			
2. Estimated bad debts in respect of 2017-18 rates payable	-385,791	0	-385,791
3. Estimated repayments in respect of 2017-18 rates payable	-1,813,217	0	-1,813,217
COLLECTABLE RATES			
4. Net Rates payable less losses	36,380,081	722,065	37,102,146
DISREGARDED AMOUNTS			
5. Renewable Energy	55,900	0	55,900
6. Transitional Protection Payment		-22,006	
7. Baseline		0	
DISREGARDED AMOUNTS			
8. Total Disregarded Amounts		700,059	700,059
ENTERPRISE ZONES IN 100% PILOT AREAS			
9. Enterprise Zone Qualifying Relief	0	0	0
DEDUCTIONS FROM CENTRAL SHARE			
10. Enterprise Zone Qualifying Relief	0	0	0
Growth Pilot Areas			
11. Net Rates payable for Growth Baseline comparison: Not applicable	0		0
12. Growth Baseline : Not applicable	0		0
13. Additional Growth in 'Growth Pilot' Areas: Not Applicable	0		0
Port of Bristol			
14. In respect of Port of Bristol: Not applicable	0		0
DEDUCTIONS FROM CENTRAL SHARE			
15. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer :

PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18

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 : Chesterfield

PART 4: ESTIMATED COLLECTION FUND BALANCE

	£	£
OPENING BALANCE		
1. Opening Balance (From Collection Fund Statement)		-5,180,944
BUSINESS RATES CREDITS AND CHARGES		
2. Business rates credited and charged to the Collection Fund in 2016-17	36,797,865	
3. Sums written off in excess of the allowance for non-collection	0	
4. Changes to the allowance for non-collection	-275,077	
5. Amounts charged against the provision for appeals following RV list changes	1,795,135	
6. Changes to the provision for appeals	-407,004	
7. Total business rates credits and charges (Total lines 2 to 6)		37,910,919
OTHER RATES RETENTION SCHEME CREDITS		
8. Transitional protection payments received, or to be received in 2016-17	0	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2016-17 in respect of a previous year's deficit	4,628,766	
11. Total Other Credits (Total lines 8 to 10)		4,628,766
OTHER RATES RETENTION SCHEME CHARGES		
12. Transitional protection payments made, or to be made, in 2016-17	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2016-17	-18,520,298	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2016-17	-3,704,060	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2016-17	-14,816,238	
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 2016-17	-584,210	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2016-17 in respect of a previous year's surplus	0	
19. Total Other Charges (Total lines 12 to 18)		-37,624,806
ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2016-17		
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)		-266,065

Checked by Chief Financial / Section 151 Officer :

**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

The completed form must be returned to nndr.statistics@communities.gsi.gov.uk
no later than 31 JANUARY 2017

Authority Name	Chesterfield
E-code	E1033
Contact name	Mrs Carolyn Szadura
Contact number	01246 345495
Contact e-mail	carolyn.szadura@chesterfield.gov.uk

Ver 1

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF
AS AT 31 DECEMBER 2016**

**Number of hereditaments
that were being granted
relief as at
31 December 2016***

MANDATORY RELIEF

a. Number of hereditaments that were being granted charitable relief as at 31 December 2016*	160
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2016*	5
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 2016*	4
d. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2016*	0
e. Number of hereditaments that were being granted empty property relief as at 31 December 2016*	458
of which:	
i. those that are classed as "industrial property" above the exemption threshold	19
ii. those that have "listed building status"	48
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	3
v. those where the hereditament is empty and not included in categories i to iv	365
vi. those that are classed as "non-industrial" above the exemption threshold	23

DISCRETIONARY RELIEF

f. Number of hereditaments that were being granted charitable relief as at 31 December 2016*	35
g. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2016*	4
h. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2016*	3
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 2016*	0
j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2016*	0
k. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2016*	0
l. Number of hereditaments subject to a S47 local discount as at 31 December 2016*	0

DISCRETIONARY RELIEF FUNDED THROUGH SECTION 31 GRANT

m. Number of hereditaments receiving "New Empty" relief as at 31 December 2016*	0
n. Number of hereditaments receiving "Long-term Empty" relief as at 31 December 2016*	0

SMALL BUSINESS RATE RELIEF

o. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2016*

937

p. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2016*

1,674

of which:

i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount

1,614

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

60

q. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2016*

1,480

* The data should be as at 31 December 2016 or as soon as possible after that date.

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2017-18

EMPTY PROPERTY RELIEF

a. Estimated value of empty property relief to be granted in 2017-18

Amount of relief to be granted in 2017-18 (£)

-1,775,028

of which:

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

-164,504

ii. Relief to be given - listed building status

-324,715

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-86,034

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

-1,093,596

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

-106,179

SMALL BUSINESS RATE RELIEF

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

-3,692,503

of which:

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

-3,513,506

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

-178,997

DATE OF LATEST INFORMATION

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

31.12.2016

Notes :

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1
2017-18
Validation Checks

1

Local authority : Chesterfield E1033
 Local authority contact name : Mrs Carolyn Szadura
 Local authority contact number : 01246 345495
 Local authority contact email address : carolyn.szadura@chesterfield.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
 The note NNDR1 Validation Checks 2017-18 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters			Please comment below where required	
	VOA data	2017-18	Actual	%	Actual	%			
1	Check total RV	98,008,000	97,761,191	-246,809	0%	0	10%	OK	
Mandatory Reliefs									
		2016-17	2017-18	Actual	%	Actual	%		
2	Cost SBR relief	-2,853,317	-3,692,503	839,186	29%	0	20%	Comment made	change in legislation increasing threshold
3	Additional yield to finance SBRR	945,500	833,850	111,650	12%	0	20%	OK	
4	Net cost of SBRR	-1,907,817	-2,858,653	950,836	50%	0	20%	Comment made	change in legislation increasing threshold
5	Cost of Charity relief	-1,651,891	-1,927,227	275,336	17%	0	20%	OK	
6	Cost of CASC relief	-31,202	-33,534	2,332	7%	20,000	20%	OK	
7	Cost of Rural relief	-3,330	-3,600	270	8%	5,000	15%	OK	
8	Cost of Partly Occupied relief	0	0	0	0%	250,000	20%	OK	
9	Cost of Empty property relief	-1,579,707	-1,775,028	195,321	12%	500,000	25%	OK	
Discretionary Reliefs									
		2016-17	2017-18	Actual	%	Actual	%		
10	Cost of Charity relief	-37,630	-42,066	4,436	12%	0	25%	OK	
11	Cost of non-profit bodies' relief	-36,681	-35,567	1,114	3%	50,000	25%	OK	
12	Cost of CASC Relief	-1,267	-1,450	183	14%	5,000	25%	OK	
13	Cost of rural shop relief	0	0	0	0%	5,000	25%	OK	
14	Cost of other rural relief	0	0	0	0%	5,000	25%	OK	
15	Cost of other discretionary relief	0	0	0	0%	50,000	25%	OK	
16	Class A hereditaments	0	0	0	0%	0	25%	OK	
17	Class B hereditaments	0	0	0	0%	0	25%	OK	
18	New empty properties	0	0	0	0%	50,000	25%	OK	
19	Long term empties	-42,245	0	42,245	100%	50,000	25%	OK	
20	Net rates payable	39,599,596	39,301,154	298,442	1%	0	10%	OK	
Other checks									
		2016-17	2017-18	Actual	%	Actual	%		
21	Appeals provision (Part 3 Line 3)	-855,125	-1,813,217	958,092	112%	0	10%	Please comment	
22	Zero in surplus / deficit		-266,065	n/a	n/a	0	n/a	OK	

Number where comments are outstanding **1**

Please provide any further comments below

NATIONAL NON-DOMESTIC RATES RETURN - NDR1

2017-18

Supplementary data - validation checks

Ver 1.0

Local authority : Chesterfield E1033
 Local authority contact name : Mrs Carolyn Szadura
 Local authority contact number : 01246 345495
 Local authority contact email address : carolyn.szadura@chesterfield.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations
 The note NDR1 Validation Checks 2016-17 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters			Please comment below where required	
	2016-17	2017-18	Actual	%	Actual	%			
Mandatory Reliefs									
1	Charity relief	153	160	7	5%	50	10%	OK	
2	CASC relief	5	5	0	0%	10	0%	OK	
3	Rural shop relief	4	4	0	0%	10	0%	OK	
4	Partly Occupied relief	0	0	0	0%	10	0%	OK	
5	Empty relief	429	458	29	7%	100	30%	OK	
Discretionary Reliefs									
6	Charity relief	34	35	1	3%	40	30%	OK	
7	Non-profit bodies' relief	6	4	-2	-33%	20	0%	OK	
8	CASC Relief	3	3	0	0%	10	0%	OK	
9	Rural shop relief	0	0	0	0%	10	0%	OK	
10	Other rural relief	0	0	0	0%	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	1,378	937	-441	-32%	100	10%	Comment made	change in legislation increasing threshold
14	SBBR - getting a discount	1,589	1,674	85	5%	100	10%	OK	
15	SBBR - RV between £0 & £12k	1,589	1,614	25	2%	100	10%	OK	
16	SBBR - RV between £12k & £15k		60			100	10%	Comment made	No comparable data to test against
17	SBBR - just lower multiplier		1,480			100	10%	Comment made	No comparable data to test against
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	4,090	4,091	1	0%	25	5%	OK	

Number where comments are outstanding **0**

Please provide any further comments below

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