



**Brighton & Hove
City Council**

**POLICY, RESOURCES & GROWTH
COMMITTEE
ADDENDUM ONE**

4.00PM, THURSDAY, 19 JANUARY 2017

**COUNCIL CHAMBER, HOVE TOWN HALL, NORTON ROAD,
HOVE, BN3 3BQ**

ADDENDUM

ITEM	Page
104 BUSINESS RATES RETENTION FORECAST 2017/18	1 - 18
Report of the Executive Director for Finance & Resources (copy attached).	
<i>Contact Officer: Heather Bentley</i>	<i>Tel: 01273 291244</i>
<i>Ward Affected: All Wards</i>	

Subject: Business Rates Retention Forecast 2017/18
Date of Meeting: 19 January 2017
Report of: Executive Director for Finance & Resources
Contact Officer: Name: James Hengeveld Tel: 29-1242
Email: James.hengeveld@brighton-hove.gov.uk
Ward(s) affected: All

FOR GENERAL RELEASE

Note: The special circumstances for non-compliance with Council Procedure Rule 3, Access to Information Procedure Rule 5 and Section 100B(4) of the Local Government Act 1972 (as amended), (items not considered unless the agenda is open to inspection at least five days in advance of the meeting) were that the specialist software used to calculate local authority level data and complete the associated NNDR 1 form was unable to be updated with the relevant parameters for 2017/18. This resulted in more time being required to produce estimates outside of the business rates system, made more complex by taking account of the first revaluation since the business rates retention scheme was introduced and changes to Small Business Rates Relief.

1. PURPOSE OF REPORT AND POLICY CONTEXT

- 1.1 There is a statutory requirement placed on all business rates collection authorities to calculate how much business rates income each authority is likely to receive for the coming year. Members will be aware there is considerable volatility in business rates income which makes it difficult to forecast, and the council is highly reliant on the data and decisions of the Valuation Office Agency (VOA). There has been additional complexity estimating income in 2017/18 with the 2017 revaluation of business rates being the first under the business rates retention scheme.
- 1.2 The Department for Communities and Local Government ('CLG') issued the NNDR1 2017/18 form on 21 December 2016. Councils are required to use this form to calculate local authority level data and report business rate income to be collected next year. The form must be submitted to CLG and the Fire Authority by 31 January 2017.
- 1.3 There has however been a delay in CLG establishing the new business rate parameters that would allow councils to supply the required information. This means that the software supplier used by the council cannot provide the relevant system update that will generate the NNDR1 figures until later this month. It has therefore been necessary to produce estimates 'offline'. These will need to be checked against the system driven figures once the software update is available.
- 1.4 This report sets out the basis upon which the NNDR1 form will be completed and, due to the delay, requests that Members delegate authority to the Executive Director of Finance & Resources in consultation with the Chair to authorise the

final submission. Any amendments to the estimates in this report will be reflected in the budget report to this committee in February.

2. RECOMMENDATIONS:

That Policy, Resources & Growth Committee:

- 2.1 Notes that the amount forecast to be received by the council in 2017/18 from its share of local business rates and section 31 (Local Government Act 2003) compensation grants is £59.284m, based on the latest data. This is £0.994m above the forecast used in the December 2016 budget update report.
- 2.2 Delegates the submission of the final business rates forecast and the NNDR1 2017/18 form to the Executive Director of Finance & Resources following consultation with the Chair of this Committee for the reasons given in paragraph 1.2.

3. CONTEXT/ BACKGROUND INFORMATION

- 3.1 Business rates are a property tax based on the rateable value (RV) of each non-domestic property which is determined by the Valuation Office Agency (VOA). At 31 December 2016 the RV for Brighton & Hove on the 2010 rating list was £264.754m. The chart in appendix 2 shows how the RV on the 2010 rating list has changed over the last 5 years. There is no obvious pattern year to year, demonstrating the difficulty in forecasting movements.
- 3.2 The VOA has undertaken a revaluation of all the RV's to produce a 2017 rating list; and this will come into force from 1 April 2017. The revaluation has increased the national rateable value overall by around 11% but, in order to remain fiscally neutral, CLG have reduced the national multiplier before applying inflation. Without further adjustment there would still be significant distributional change amongst individual local authorities. To ensure any gains and losses from revaluation are removed, CLG adjust funding for local authorities either by providing additional funding through a top-up grant, or removing funding through a tariff payment.
- 3.3 As previously, the 2017 rating list will be subject to an appeals process and therefore a judgement will need to be made on the level of successful appeals that will reduce the council's business rates income.
- 3.4 To calculate the bill for each property, a multiplier is applied to the RV. There are two multipliers set nationally and these incorporate a reduction for the impact of revaluation and an inflationary increase:-
 - The small business rate multiplier which relates to properties with an RV less than £51,000. This threshold has increased from £18,000 in 2016/17. The multiplier has been set at 46.6p in 2017/18.
 - The non domestic (standard) multiplier which relates to properties with an RV of £51,000 and above. The multiplier has been set at 47.9p in 2017/18.
- 3.5 Certain types of occupier are entitled to relief against their business rates bill, for example small businesses and charities receive mandatory relief. Local authorities may also provide relief on a discretionary basis in some circumstances.

- 3.6 There are also certain reductions to business rates income resulting from Government announcements on reliefs and multiplier caps. Local authorities will continue to be refunded for the loss in receipts as a result of these announcements through section 31 compensation grants.
- 3.7 The business rates retention scheme currently allows the council to keep 49% of the net amount raised locally with a further 1% going to East Sussex Fire Authority and the remaining 50% being paid to Government.

Business Rates Collection Fund latest position 2016/17

- 3.8 The monitoring of business rates income during 2016/17 is reported to this committee through the Targeted Budget Management (TBM) process, and the last forecast at TBM month 7 indicated a forecast deficit of £3.737m at 31 March 2017 of which the council's 49% share is £1.831m. This will be updated ahead of the 31 January NNDR1 deadline to take into account the most up to date information and reported to this committee in both the TBM Month 9 and Revenue Budget reports.

Business Rates estimate for 2017/18

- 3.9 The revaluation has increased the level of business rates payable from 1 April 2017. As a consequence, the council will move from receiving a top up grant of £1.676m in 2016/17 to paying a tariff of £1.500m in 2017/18 as a result of the distributional changes referred to in paragraph 3.2. The basis for the tariff calculation is the September version of the 2017 list however this will continue to be updated up to 1 April 2017. CLG has confirmed that any adjustment required as a result of changes to the list between September 2016 and 1 April 2017 will be factored into the 2018/19 settlement. This introduces uncertainty over projections for business rates income. In addition, tariff authorities pay a levy on business rates growth above a baseline set by government. For Brighton & Hove City Council, this levy will be 3% of the council's 49% share of any growth above the government baseline.
- 3.10 The most significant factor behind the volatility of business rate income is the level of successful appeals. Other elements taken into account are additions and deletions to the rating list, and changes to mandatory and discretionary reliefs.

Gross rates payable

- 3.11 Based on the 2017 rating list, the gross amount payable for 2017/18 is estimated at £145.996m. This reflects an estimate of changes that are anticipated as a result of new and deleted properties, and other changes to RV from December 2016 to March 2018 that have yet to be added to the list. Growth in 2017/18 is estimated at 0.5%.

Transitional Arrangements

- 3.12 As a new rating list causes significant changes for some ratepayers, the government has set up a transitional scheme to limit the increases and decreases for individual properties as a result of revaluation. NNDR1 forecasts that ratepayers will receive transitional relief of £8.946m and pay a transitional surcharge of £1.699m in 2017/18. The net cost of these transitional arrangements (£7.247m) is funded entirely by government.

Small Business Rates Relief (SBRR)

- 3.13 The government announced in the March 2016 budget that the temporary doubling of SBRR from 50% to 100% would be made permanent from 1 April 2017. The thresholds for the level of SBRR have been increased as well as the threshold at which properties pay the non domestic multiplier. This means properties with an RV of £12,000 or below that meet the eligibility criteria will receive 100% relief and those with an RV between £12,001 and £14,999 will receive tapered relief. The threshold for paying the small business rates multiplier has been increased from £18,000 to £51,000.
- 3.14 The government also confirmed that authorities will be compensated for the permanent doubling of SBRR to 100%, and the increased cost of reliefs from SBRR threshold changes through a section 31 compensation grant. The NNDR1 form only shows the section 31 grant funding for the doubling of the SBRR relief. Government is yet to decide the best way of managing compensation arising from threshold changes. The council has nevertheless made its own estimate of £1.309m for the latter compensation category.

Discretionary Rate Relief

- 3.15 The December budget update report to this committee included a savings proposal of £0.034m on the council's 49% share of discretionary rate relief. This is predicated on tightening the qualifying criteria for charities and not-for-profit organisations and has been incorporated into the NNDR1 figures, reducing the overall cost of discretionary rate relief from £0.138m in 2016/17 to £0.070m in 2017/18.
- 3.16 A further temporary relief has been announced by government which introduces a £1,500 business rates discount for office space occupied by local newspapers, up to a maximum of one discount per local newspaper title and per property, and up to state aid limits, for 2 years from 1 April 2017. No allowance has been made in the NNDR1 at this time as the government will fund this relief if claimed.

Appeals

- 3.17 The new 2017 rating list can be appealed against from 1st April 2017 and therefore the council needs to make a judgement on the consequent reduction to business rates income. The estimate is based on national assumptions adjusted to reflect a higher than average increase in rates in Brighton & Hove, as it is anticipated that this will lead to a higher level of successful appeals. The methodology for the appeals provision will be amended in future years, depending on the level of appeals lodged.
- 3.18 The process is administered by the VOA and appeals can often take several years to resolve as demonstrated by 5 appeals still outstanding against the 2005 list and 811 appeals against the 2010 list. A new appeals process ('Check, Challenge, Appeal') is being introduced from 1 April 2017. This is intended to streamline the process, make resolution of appeals quicker, and reduce speculative appeals. If successful, uncertainty arising from appeals will reduce.
- 3.19 The government has announced its intention to fund the impact of appeals on a national basis in the draft Local Government Finance Bill which, if implemented will reduce the uncertainty for local authorities. However at this stage there are

no details of the timescale or how this change would be implemented. The NNDR1 form for 2017/18 confirms the requirement that councils continue to include an appeals provision against the rating list.

Overall business rates forecast for 2017/18

- 3.20 The amount previously assumed in the budget for business rates in 2017/18 was £58.168m. A table summarising the components of the business rates retention income for the council is given below with references from the NNDR1 in brackets:

Brighton & Hove City Council share of business rates	£ million
Brighton & Hove City Council 49% of non-domestic rating income (Part 1B line 14)	55.637
Section 31 compensation grants from government (Part 1C line 35 on NNDR1 form)	3.860
Section 31 compensation grant estimated for SBRR threshold changes	1.309
Tariff Payment (includes section 31 impact from the 2015/16 multiplier cap)	-1.522
Levy payment	-0.122
Total of business rates income retained by the council	59.162

- 3.21 The additional business rates retained by the council for 2017/18 are estimated to be £0.994m higher than previously forecast. A proportion of this increase is driven by a higher level of inflation being applied to business rates. The inflation estimate made in July for the September RPI increase was 1.2%; the actual rate was 2.0% and this change accounts for approximately £0.470m of the increase and can be assumed to increase resources on a recurrent basis. The remaining £0.524m should be assumed to be a one-off gain to allow for the further adjustments to be made for revaluation and reduced transitional relief where ratepayers would have otherwise been entitled to other business rates reliefs.

Future changes to the business rates retention scheme

- 3.22 An initial consultation on the proposed 100% Business Rates Retention scheme was undertaken in the summer and the council responded in September 2016. The council also led a process by which the SE7¹ group of councils wrote jointly to CLG outlining a number of specific shared concerns. There have been no further announcements on the next stage of consultation.
- 3.23 The government will provide a new 100% business rates relief for new full-fibre infrastructure for a 5 year period from 1 April 2017 to support the roll-out of broadband and 5G capability to homes and businesses. In order to introduce this, changes to primary legislation are required. CLG anticipate the relief will be backdated to 1 April 2017.
- 3.24 The government also intends to introduce legislation to enable local authorities to use their existing discretionary relief powers to support publicly owned public toilets from 1 April 2018.

The ¹ South East 7 Group consists of BHCC, East Sussex, Surrey, West Sussex, Hampshire and Kent County Councils, and Medway Unitary Authority.

4. ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

- 4.1 The calculation of local authority level data and the completion of the NNDR1 form is prescribed by government in the completion guidance notes issued by CLG.

5. COMMUNITY ENGAGEMENT & CONSULTATION

- 5.1 The council has a duty to consult representatives of business ratepayers on the council's overall budget and this consultation will take place before the February Policy, Resources & Growth Committee.

6. CONCLUSION

- 6.1 The council has a statutory duty to agree a business rates forecast, to set out a forecast surplus or deficit for 2016/17, and to submit an NNDR1 form by the 31 January 2017. This report outlines the considerations underpinning these actions.

7. FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

- 7.1 The forecast business rates income, including section 31 business rates grants, is £0.994m above the forecast used in the December 2016 budget update report. £0.470m can be reflected as recurrent income and the remaining £0.524m should be treated as a one-off resource in 2017/18. This will be incorporated into the budget report to this committee in February subject to any changes made to the final NNDR1 form. The council's share of the business rates collection fund deficit will also be included within the budget forecast for 2017/18.

Finance Officer Consulted: James Hengeveld

Date: 16/01/17

Legal Implications:

- 7.2 Under Part 2 of the Non-Domestic Rating (Rates Retention) Regulations 2013 (SI 2013/452), the council must determine specified information relating to its business rates forecast and notify the Secretary of State and relevant precepting authorities of the amounts. In respect of the year commencing 1 April 2017, these amounts must be determined by 31 January 2017.
- 7.3 This is not a function reserved to Full Council by legislation and it is proper for this matter to be considered by this Committee as the calculation of business rates is within its terms of reference.

Lawyer Consulted: Elizabeth Culbert

Date: 16/01/17

Equalities Implications:

- 7.4 None specific to this report.

Sustainability Implications:

- 7.5 The changes to business rates reliefs and thresholds could have a beneficial impact on the economic health of the city.

Any Other Significant Implications:

Risk and Opportunity Management Implications:

- 7.6 Business rates income is volatile and hard to predict so therefore needs close monitoring. The Business Rates Retention system allows councils to spread the volatility risks with other councils by pooling. Brighton & Hove is not particularly reliant on business rates income from any one employer or any particular type of business so the risks to the authority are lower. However, the council may wish to consider the merits of pooling in future years.

Corporate / Citywide Implications:

- 7.7 The council has a significant incentive to maintain and grow the business rates income generated by the city and needs to take this into consideration when making all relevant decisions.

SUPPORTING DOCUMENTATION

Appendices:

1. Draft National Non-Domestic Rates Return - NNDR1 2017/18
2. Rateable Value monitoring

Documents in Members' Rooms:

None.

Background Documents:

1. Files held with Finance and Revenues.

Draft NNDR1 form 2017/18 – Parts 1, 2 and 3

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

Please e-mail to: ndr.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:

Brent
Brentwood
Brighton and Hove UA
Bristol UA
Broadland
Bromley

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

Brighton and Hove UA
E1401

Please enter the name of your authority contact
Please enter your authority contact's phone number
Please enter your authority contact's email address

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 £ **106,729,157**

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority **7,247,093**

3. Sums due from the authority **0**

COST OF COLLECTION (See Note A)

4. Cost of collection formula **432,307**

5. Legal costs **0**

6. Allowance for cost of collection **432,307**

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) **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 **113,543,943**

PART 1B: PAYMENTS

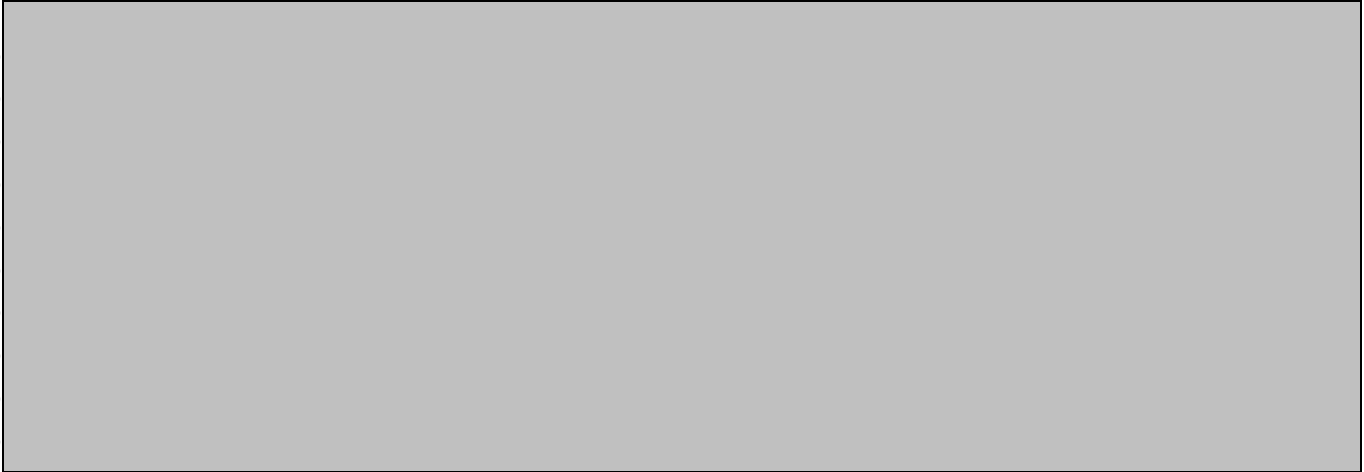
This page is for information only; please do not amend any of the figures

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 Brighton and Hove UA	Column 3	Column 4 East Sussex Fire Authority	Column 5 Total
Retained NNDR shares	£	£	£	£	£
13. % of non-domestic rating income to be allocated to each authority in 2017-18	50%	49%	0%	1%	100%
Non-Domestic Rating Income for 2017-18					
14. Non-domestic rating income from rates retention scheme	56,771,972	55,636,532	0	1,135,439	113,543,943
15.(less) deductions from central share	0	0	0	0	0
16 TOTAL:	56,771,972	55,636,532	0	1,135,439	113,543,943
Other Income for 2017-18					
17. add: cost of collection allowance		432,307			432,307
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		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%	49%	0%	1%	100%
25. Estimated Surplus/Deficit at end of 2016-17	0	0	0	0	0
TOTAL FOR THE YEAR	£	£	£	£	£
26. Total amount due to authorities	56,771,972	56,068,839	0	1,135,439	113,976,250



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 Brighton and Hove UA	Column 3	Column 4 East Sussex Fire Authority	Column 5 Total
2015-16 Multiplier Cap	£	£	£	£
27. Cost of 2% cap on 2015-16 small business rates multiplier	835,742	0	17,056	852,798
Small Business Rate Relief				
28. Cost of doubling SBRR & threshold changes for 2017-18	3,008,655	0	61,401	3,070,056
29. Cost to authorities of maintaining relief on "first" property	8,320	0	170	8,490
"New Empty" Property Relief				
30. Cost to authorities of giving relief to newly-built empty property	5,599	0	114	5,713
"Long Term Empty" Property Relief				
31. Relief on occupation of "long-term empty" property	2,072	0	42	2,114
Rural Rate Relief				
32. Cost to authorities of providing 100% rural rate relief	0	0	0	0
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	3,860,388	0	78,783	3,939,171

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

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 £

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

Ver 1

Local Authority : Brighton and Hove UA

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) Complete this column	Column 2 Designated areas Do not complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
	£	£	£
1. Rateable Value at <input type="text" value="14/12/2016"/>	<input type="text" value="311,540,236"/>	<input type="text" value="0"/>	<input type="text" value="311,540,236"/>
2. Small business rating multiplier <input type="text" value="46.6"/> for 2017-18 (pence)			
3. Gross rates 2017-18 (RV x multiplier)	<input type="text" value="145,177,750"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="818,050"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2017-18	<input type="text" value="145,995,800"/>	<input type="text" value="0"/>	<input type="text" value="145,995,800"/>

TRANSITIONAL ARRANGEMENTS (See Note E)

6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-8,946,443"/>	<input type="text" value="0"/>	<input type="text" value="-8,946,443"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="1,699,350"/>	<input type="text" value="0"/>	<input type="text" value="1,699,350"/>
8. Net cost of transitional arrangements	<input type="text" value="-7,247,093"/>	<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="-7,247,093"/>	<input type="text" value="0"/>	<input type="text" value="-7,247,093"/>

TRANSITIONAL PROTECTION PAYMENTS (See Note F)

11. Sum due to/(from) authority	<input type="text" value="7,247,093"/>	<input type="text" value="0"/>	<input type="text" value="7,247,093"/>
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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	<input type="text" value="-12,115,216"/>	<input type="text" value="0"/>	<input type="text" value="-12,115,216"/>
13. of which: relief on existing properties where a 2nd property is occupied	<input type="text" value="-16,728"/>	<input type="text" value="0"/>	<input type="text" value="-16,728"/>
14. Additional yield from the small business supplement (Show as +ve)	<input type="text" value="2,853,156"/>	<input type="text" value="0"/>	<input type="text" value="2,853,156"/>
15. Net cost of small business rate relief (line 12 + line 14)	<input type="text" value="-9,262,060"/>	<input type="text" value="0"/>	<input type="text" value="-9,262,060"/>

Charitable occupation			
16. Forecast of relief to be provided in 2017-18	-10,622,765	0	-10,622,765
Community Amateur Sports Clubs (CASCs)			
17. Forecast of relief to be provided in 2017-18	-50,153	0	-50,153
Rural rate relief			
18. Forecast of relief to be provided in 2017-18	0	0	0
<hr/>			
19. Forecast of mandatory reliefs to be provided in 2017-18 (Sum of lines 15 to 18)	-19,934,978	0	-19,934,978
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	-19,934,978	0	-19,934,978
<hr/>			
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
Empty premises			
23. Forecast of 'relief' to be provided in 2017-18	-2,783,704	0	-2,783,704
24. Forecast of unoccupied property 'relief' to be provided in 2017-18 (Line 22 + line 23)	-2,783,704	0	
25. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-400,000	0	
26. Total forecast unoccupied property 'relief' to be provided in 2017-18	-3,183,704	0	-3,183,704
<hr/>			
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	-51,268	0	-51,268
Non-profit making bodies			
28. Forecast of relief to be provided in 2017-18	-17,941	0	-17,941
Community Amateur Sports Clubs (CASCs)			
29. Forecast of relief to be provided in 2017-18	-791	0	-791
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:	0
34. Relief given to Case B hereditaments	0		

35. Forecast of discretionary relief to be provided in 2017-18 (Sum of lines 27 to 32)	-70,000	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	-70,000	0	-70,000
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	-11,257	0	-11,257
"Long term empty" properties			
39. Forecast of relief to be provided in 2017-18	-4,165	0	-4,165
Rural Rate Relief			
40. Forecast of relief to be provided in 2017-18	0	0	0
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)	-15,422	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	-15,422	0	-15,422
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	£ 115,544,603	£ 0	£ 115,544,603
Checked by Chief Financial / Section 151 Officer : <input type="text"/>			

Local Authority : Brighton and Hove UA

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

You should complete column 1 only

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas) Complete this column	Designated Areas	TOTAL (All BA Area) Do not complete this column
	£	£	£
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	115,544,603	0	115,544,603
(LESS) LOSSES			
2. Estimated bad debts in respect of 2017-18 rates payable	-1,155,446	0	-1,155,446
3. Estimated repayments in respect of 2017-18 rates payable	-7,660,000	0	-7,660,000
COLLECTABLE RATES			
4. Net Rates payable less losses	106,729,157	0	106,729,157
DISREGARDED AMOUNTS			
5. Renewable Energy	0	0	0
6. Transitional Protection Payment		0	
7. Baseline		0	
DISREGARDED AMOUNTS			
8. Total Disregarded Amounts		0	0
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 :

Rateable value movement from 31/03/2012 to 31/12/2016

This chart shows the change in total rateable value (RV) for the whole of Brighton & Hove over the financial years of 2012/13, 2013/14, 2014/15, 2015/16 and 2016/17 to date.

