

DECISION NOTICE
Key Executive Decision taken by an OFFICER

KEY DECISION

Title: NON DOMESTIC RATES (NDR) 2026/27 /TAX BASE

Person Taking Decision: Clare Fletcher (Strategic Director (S151))

Decision has been included on Forward Plan?:

Yes

Decision is Urgent i.e. permission to waive the call-in rules is sought:

Yes

If 'Yes' the reason for urgency is:

Consideration of this matter cannot wait until the next meeting of the Cabinet on 12 February as the Local Government Finance Act 2012. The completion of the NDR1 form issued by the government determines the level of business rates collectable, level of reliefs to be given in 2026/27 together with the current business rate yield in January. The timing of the release of the government form and the submission deadline means the completion of the NDR1 is recommended to be delegated to the CFO after consultation with the Resources and Performance Portfolio. This decision was reviewed by the Overview and Scrutiny Meeting on the 19 November 2025.

Decision:

1. That the Business Rates yield for 2026/27 of £65,990,010 (NNDR1 part1a Line 12) be approved.
2. That the supporting NNDR1 return (Appendix A) be approved.
3. That the amount to be retained by Stevenage Borough Council under the business rates retention scheme be £3,609,322 for 2026/27 (net of the tariff and including section 31 grants).
4. That the deficit of balances to the General Fund from the Collection Fund relating to 2024/25 and 2025/26 of £720,355 (part 4, line 25) be noted.

5. That the projected Stevenage retained share for 2025/26 of £4,333,110 be approved.
6. That any changes to business rate projections for 2026/27 as a result of further work be delegated to Strategic Director (S151) after consultation with the Portfolio for Resources and Performance.

Reasons for the Decision: As set out in the attached report

Other Options considered: As set out in the attached report

Declaration of Interest:

Dispensations granted by Standards Committee: None

Authorisation

Having considered the attached report and with regard to all relevant considerations and the views of those consulted (see below), I authorise the above decision.

Signed:

Name:

Position:

Date:

Strategic Director (S151)– to approve the financial Implications:

Signed:

Name: Clare Fletcher

Date: 30/01/2026

Member Consultation:

I have been consulted on this issue and support the decision

Signed:

Name: Jeanette Thomas

Position: Portfolio holder for Resources and Performance

Date: 30/01/2026

Chair of the Overview & Scrutiny Committee (if required – delete paragraphs that do not apply)

This was approved as part of the Draft November report and not call in by O&S, O&S reviewed the Cabinet decision on the 19 November 2025.

Signed:

Name:

Date:

Date of Decision: 31 January 2026

Date of Publication:

Call-in Deadline:

Date of Implementation: 31 January 2026

CABINET

Meeting

Portfolio Area RESOURCES and PERFORMANCE

Date 11 February 2026



NATIONAL NON DOMESTIC RATES (NNDR) 2026/27 TAX BASE

KEY DECISION

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REASON FOR URGENCY

Consideration of this matter cannot wait until the next meeting of the Cabinet on 11 February as the Local Government Finance Act 2012 requires the tax base to be approved by 31 January 2026. This was delegated to the Strategic Director (S151) following consultation with the Resources and Performance Portfolio holder.

1. PURPOSE

- 1.1. To approve the National and Non-Domestic Rates (NNDR) tax base for 2026/27.
- 1.2. To update Members on the 2025/26 projections for NNDR.

2. RECOMMENDATIONS

- 2.1. That the Business Rates yield for 2026/27 of **£65,990,010** (NNDR1 part1a Line 12) be approved.
- 2.2. That the supporting NNDR1 return (Appendix A) be approved.
- 2.3. That the amount to be retained by Stevenage Borough Council under the business rates retention scheme be **£3,609,322** for 2026/27 (net of the tariff and including section 31 grants).
- 2.4. That the deficit of balances to the General Fund from the Collection Fund relating to 2024/25 and 2025/26 of **£720,355 (part 4, line 25)** be noted.
- 2.5. That the projected Stevenage retained share for 2025/26 of **£4,333,110** be approved.
- 2.6. That any changes to business rate projections for 2026/27 as a result of further work be delegated to Strategic Director (S151) after consultation with the Portfolio for Resources and Performance.

3. BACKGROUND

- 3.1. The Business Rates Retention Scheme which commenced on 1 April 2013 requires the Cabinet to formally approve the NNDR1 by the 31 January immediately preceding the financial year to which it relates. The NNDR1 contains details of the rateable values shown for the authority's local rating list at 31 December and enables the Council to calculate the expected income in respect of business rates for the year, a proportion of which the Council has retained from 2013/14 onwards.
- 3.2. Using a government form (NNDR1), 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.
- 3.3. Up to and including 2025/26 the Council's retained business rates were determined after certain deductions, including mandatory or discretionary relief and adjustments to reflect losses on collection giving the authority's estimated net rating income for the year which was then used to determine the payments that are due to central government by way of central share, and to the relevant precepting authorities (Hertfordshire County Council in the case of SBC).

BUSINESS RATES CHANGES FOR 2026/27

- 3.4. The UK Government has undertaken major reforms to the business rates system effective from 1 April 2026, including a full reset of the Business Rates Retention Scheme (BRRS), New Multipliers, 2026 Revaluation, Revised Relief Schemes and changes in Section 31 Grant arrangements.
- 3.5. **Reset of BRRS** represents the first full reset since its introduction in 2013. This reset directly impacts the NNDR1 for 2026/27, as baseline funding levels and tariff and top-up amounts have been recalculated. Key points include:
 - New Business Rates Baselines (BRBs) and Baseline Funding Levels (BFLs) have been set for all authorities.

- Accumulated growth retained by councils since 2013 have been redistributed nationally, subject to specific exclusions such as designated areas and renewable energy schemes.
- Transitional arrangements apply to manage the move to the new allocations.
- The reset forms part of the wider Fair Funding Review (FFR 2.0), intended to realign funding more closely with assessed need.

3.6. From April 2026, the current two **multipliers structure** (small and standard) is replaced with a five multipliers system, differentiating properties by value and sector. Key changes include:

- The introduction of permanently lower multipliers for retail, hospitality and leisure (RHL), replacing the current system of RHL relief.
- The introduction of a higher value multiplier to help fund the cost of the reduced RHL multipliers.
- As announced at the Autumn Budget, the RHL multipliers will be 5p lower than the small and standard multipliers, while the higher value multiplier will be 2.8p above the standard multiplier.
- This means that each billing authority will be required to determine and apply the correct multiplier to each hereditament, and revenue systems will need to be configured accordingly.

Multipliers	2025/26	2026/27	Scope
Small Business RHL* Multiplier		38.2p	RHL hereditaments with RVs under £51,000
Standard RHL* Multiplier		43p	RHL hereditaments with RVs between £51,000 and £499,999
National Small Business Multiplier	49.9p	43.2p	Non-RHL hereditaments with RVs under £51,000
National Standard Multiplier	55.5p	48p	Non-RHL hereditaments with RVs between £51,000 and £499,999
High-value Multiplier		50.8p	All hereditaments with RVs of £500,000 or above

*Retail, Hospitality and Leisure

3.7. **Business Rates revaluation.** The Valuation Office Agency has also updated the rateable values of all non-domestic properties in England and Wales, with new values taking effect from 1 April 2026. These are based on rental values as of 1 April 2024.

- Rateable values will rise or fall depending on sector and geography, and changes in bills will be moderated through a government funded transitional relief scheme for properties facing significant increases.

- 3.8. **Safety net and Transitional protections.** To support authorities through the reset and revaluation, the government has strengthened the safety net arrangements under the BRRS.
- 3.9. Under the previous framework, authorities were required to absorb the first 7.5% of losses in retained income before safety net support applied. For the 2026/27 to 2028/29 period, enhanced protection will apply, with income safeguarded relative to baseline funding levels at:
 - 100% in 2026/27
 - 97% in 2027/28
 - 92.5% in 2028/29
- 3.10. These measures are intended to reduce volatility and provide greater certainty during the transition period.
- 3.11. **Section 31 grant arrangements.** Significant changes will also be made to Section 31 (s.31) grant arrangements from 2026/27. These changes are designed to:
 - Decouple funding calculations from billed amounts.
 - Offset the impact of the new five-multiplier structure.
 - Ensure that an expanding range of reliefs is fully funded by central government.
- 3.12. Importantly, from April 2026, s.31 grants will legally form part of Non-Domestic Rating Income and will be distributed through the Collection Fund, rather than paid as separate general grants to Councils General Fund core resources. In addition, historic s.31 compensation for under-indexation will be incorporated into baseline funding through tariffs and top-ups, with future indexation aligned to CPI.
- 3.13. **Local sharing arrangements.** Business Rates income continues to be shared between
 - Central Government (50%)
 - Hertfordshire County Council (10%)
 - Stevenage Borough Council (40%)
- 3.14. Local authorities are designated as either tariff or top-up authorities, depending on whether their business rates income exceeds or falls short of their assessed funding need. Stevenage Borough Council is a tariff authority, while Hertfordshire County Council is a top-up authority.
- 3.15. The combination of Stevenage's retained share, S31 grants for Mandatory reliefs such as the small business multiplier and empty property relief and its tariff payment equal Government's baseline funding assessment for the level of non-domestic rating income expected to be retained.
- 3.16. Growth or decline in income relative to this baseline is subject to the revised safety net and reset arrangements described above. For 2026/27, the government has determined that the Council's baseline funding assessment is £3.609Million.

3.17. **Levy and growth retention changes.** As part of the 2026/27 reforms, changes will also be made to the levy arrangements within BRRS. The levy rate applied to growth for tariff authorities will reduce from 50% to 45% from April 2026. This change is intended to improve the incentive for local authorities to support growth, while operating alongside the reset of baselines and the strengthening safety net arrangements.

3.18. For the Council, as a tariff authority, this means that a slightly higher proportion of any post reset growth above baseline funding levels will be retained locally, subject to the revised safety net protections.

4. REASONS FOR RECOMMENDED COURSE OF ACTION AND OTHER OPTIONS

4.1. NNDR1 PROJECTIONS 2025/26

4.1.1. The NNDR 1 form has been completed for 2026/27 and includes the outturn position for 2025/26 (based on the previous methodology) and the projected position for 2026/27 (based on the format set out in paragraphs 3.4-3.18).

4.1.2. Part four of the NNDR1 calculates the balances owed to/by the preceptors and the government. The opening balance on the NNDR 1 is a deficit of £459,094 (part 4, line 22) and this relates to 2023/24 and 2024/25 as the amounts due from Stevenage have changed because of the actual rather than the projected position. Stevenage's share of the deficit is £183,638 (part 4 line 22) and was included in the January 2026 draft General Fund budget report.

4.1.3. Part four of the NNDR 1 also addresses the 2025/26 projected outturn position compared to the original NNDR1 for 2025/26, which is shown below.

	NNDR 1 2025/26 £	Projection 2025/26 £	Variance to NNDR 1 £	Variance SBC Change £
Gross Yield	(70,023,017)	(65,486,045)	4,536,972	1,814,789
Reliefs (mandatory/ discretionary)	7,160,450	7,506,401	345,951	138,380
S31	1,769,494	1,755,067	(14,427)	(5,771)
Bad Debt	672,000	318,628	(353,372)	(141,349)
Cost of Collection	108,306	108,306	0	0
Renewable Energy	1,597	1,597		
Appeals	3,251,000	77,669	(3,173,331)	(1,269,332)
Total	(57,060,170)	(55,718,377)	1,341,793	536,717

4.1.4. The net yield has reduced by £1,341,793 against the original NNDR1 position. This is mainly due to expected growth in the yield not materialising either through delays to hereditaments in the rating list, removals from the list and lower actual NNDR valuations than originally estimated. Stevenage share of

the overall reduction is £536,717. The Council will be liable for less levy payment due to this reduction, and this can be seen in the table below.

4.1.5. Income relating to 2025/26 is paid to the preceptors (and government) based on the NNDR1 except for the Section 31 grants which are based on the actual amount included in the NNDR3 (outturn position), along with any levy or safety net payments. This means that a levy could be due for the year even though the General Fund will not have received a higher share of NNDR. This is the impact for Stevenage in 2025/26 as illustrated in the table below.

	Compare 2025/26 Original vs Projected			Payment In Year	
	NNDR 1 2025/26 £	Projection 2025/26 £	Var to NNDR 1 £	2025/26	2026/27
Net yield	(57,060,170)	(55,718,377)	1,341,793		
Stevenage share of yield	(22,824,068)	(22,287,351)	536,717	(22,824,068)	536,717
Tariff	19,488,317	19,488,317	0	19,488,317	
Share net of tariff	(3,335,751)	(2,799,034)	536,717	(3,335,751)	536,717
S31 grant payable*	(2,210,373)	(2,185,159)	25,214	(2,185,159)	
Baseline Funding Level	(2,851,146)	(2,851,146)	0		
Gains before levy applied	(2,694,978)	(2,133,047)			
Gains applicable for levy	(1,854,678)	(1,302,165)			
Levy due 50%	927,339	651,082	(276,256)	651,082	
Retained Business Rates	(4,618,785)	(4,333,110)	285,675	(4,869,827)	536,717
Estimated				(4,618,785)	
Variance				(251,042)	536,717
					285,675

*not all Section 31 grant is included in the levy calculation (positive number equals reduction income to Stevenage).

4.1.6. Based on the revised projections for 2025/26 Stevenage will have net NNDR income of £4,869,827 in the General Fund for 2025/26, (an increase on original estimate of £251,042). Nevertheless, there is a projected deficit of £536,717 in 2026/27 (with the variations in both years recommended to be transferred to/from the business rates reserve in line with Council policy). However, the actual position will not be known until the accounts are closed, but the amounts shown in the table above will be used for budgeting purposes.

4.2. NNDR1 PROJECTION FOR 2026/27

4.2.1. The following assumptions have been included in the NNDR1 yield for 2026/27 based on the value of rateable properties as at 31 December 2025 adjusted for:

- i. Estimates about properties likely to be removed from the rating list as result of change of use to residential.
- ii. Estimation of growth in the rating list.
- iii. The value of appeals to be resolved and reducing the NDR yield
- iv. An estimate of the impact of known appeals not resolved in 2026/27 by the Valuation Office which would need to be provided for.

4.2.2. The estimate for 2026/27 is shown in the table below.

Business Rates Due	NNDR 1 2026/27 £
Gross Yield	(69,391,246)
Reliefs (mandatory/ discretionary/unoccupied)	6,773,079
transitional Relief given	405,551
Discretionary relief Small Business	1,212,152
Transitional Relief repaid to Council	(405,551)
Bad Debt	165,000
Cost of Collection	110,164
Renewable Energy	1,462
Appeals provision	2,801,898
S31 moved to Collection Fund	(7,662,519)
Total	(65,990,010)

4.2.3. The NNDR due to Stevenage based on the impact of the net yield shown in above is detailed in the table below; the table shows no projected variance against the Tariff and Baseline Funding level.

Stevenage's Business rates retained for 2026/27 versus the Government baseline calculation	Government 2026/27 Baseline Calculation	SBC 2026/27 Calculation	Variance
Gross Rates	£69,107,886	£69,391,246	£283,360
Mandatory reliefs granted funded from S31 grant		(£7,816,696)	(£7,816,696)
S31 Grant		£7,816,696	£7,816,696
Higher multiplier income in excess of smaller RHL rate not funded through grant		(£154,177)	(£154,177)
Discretionary Relief		(£168,535)	(£168,535)
Appeals provision set aside	(£2,591,546)	(£2,801,898)	(£210,352)
Bad debt provision set aside	(£414,647)	(£165,000)	£249,647
Cost of Collection allowance for administration by SBC	(£110,164)	(£110,164)	£0
Energy reliefs	(£1,518)	(£1,462)	£56
Total Business rates for distribution	£65,990,011	£65,990,010	£0
40% of Business Rates retained by SBC	£26,396,004	£26,396,004	£0
Tariff	(£22,786,682)	(£22,786,682)	£0
Retained Business Rates	£3,609,322	£3,609,322	£0
Energy reliefs		1,462	
		£3,610,784	

4.2.4. Completion of the NNDR1 for 2026/27 indicates that Stevenage's retained business rates income is expected to be in line with the new baseline funding level set as part of the Government's Business Rates Retention System reset from 1 April 2026. Normally SBC's retained business rates are above the baseline level, however with the reset of business rates the government has adjusted the tariff payable by SBC. However, several uncertainties remain. The 2026 revaluation may generate new appeals that cannot yet be reliably estimated, and the redesigned Transitional Relief scheme, with its updated caps and funding mechanisms, may still influence the final yield. Any adjustments arising from the final tariff calculation or subsequent Government updates will be incorporated into the Council's Budget Report in February.

4.2.5. The Cabinet at the meeting held on 12 November 2025, delegated authority to the Strategic Director (S151), following consultation with the Portfolio Holder for Resources and Performance, to approve the NNDR Tax Base 2026/27 (including any amendments to the numbers outlined in this report). This decision was reviewed by the Overview & Scrutiny Committee on the 19 November in order for this decision to meet the 31 January statutory deadline.

4.3. 2024/25 OUTTURN POSITION

4.3.1. The difference between the estimated 2024/25 position and the actual (as reported to the DLUHC in the NNDR3 and included within the Council's

Statement of Accounts) will be included in the 2026/27 General Fund. The main difference to that reported in the NNDR1 2024/25 related to the reduction in projected gross yield for the year. This resulted in a deficit of £183,638 and was included in the draft General Fund report to the January 2026 Executive.

5. IMPLICATIONS

5.1. Financial Implications

5.1.1. The business rate income included in the General Fund for 2026/27 relates to 2024/25, 2025/26 and 2026/27 and is summarised in the table below.

Business Rates Income included in 2026/27 General Fund (Surplus) / Deficit			
	2026/27	2025/26	2024/25
Business Rates Due	(3,609,322)	536,717	183,638
Total Business Rates Receivable		(2,888,967)	

5.1.2. The NNDR1 form attached as Appendix A is the best estimate of the likely yield.

5.2. Legal Implications

5.2.1. The Council needs to make a formal decision to approve a tax base and NNDR baseline by the 31 January 2026.

5.2.2. The National Non-Domestic Rating Return 1 (NNDR1) regulations are under the LGFA1988 paragraph 5(2) of Schedule 8 (which requires authorities to calculate their provisional non-domestic rating contribution for the forthcoming financial year, at such time as the Secretary of State directs).

5.2.3. By means of the direction powers in paragraph 40 of section 1 to the Local Government Finance Act, the Government requires billing authorities by 31 January to confirm that the NNDR1 is correct, and for the DCLG and relevant precepting authorities to be notified. This will be after it has been appropriately approved by the Council.

5.3. Policy Implications

5.3.1. None.

5.4. Equal Opportunities Implications

5.4.1. There are no direct equality and diversity implications arising from the recommendations in this report.

5.5. Risk Implications

- 5.5.1. The fluctuation in NNDR projections as a result of changes in appeals and reductions in the gross yield e.g. as businesses are converted to residential use means that sufficient balances are required in the General Fund to meet this.
- 5.5.2. There is an increased risk of volatility in the retained yield arising from the new 2026 Rating List, which comes into effect on 1 April 2026 and introduces updated rateable values for all non-domestic properties following the national revaluation. The transition to the new list, combined with the introduction of a five-multiplier system and the removal of pandemic-era reliefs, may result in significant fluctuations in liabilities as properties move between multiplier bands and adjust to changed valuations. In addition, the Government's redesigned Transitional Relief Scheme may dampen, but not eliminate, sharp movements in bills, while new appeals relating to the 2026 list add further uncertainty, alongside outstanding cases from earlier lists. Given these heightened risks and the potential for in-year volatility, it is recommended that any gains arising in 2026/27 continue to be retained within an allocated reserve.

5.6. Climate Change Implications

- 5.6.1. None.

BACKGROUND DOCUMENTS

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>

APPENDICES

Appendix A NNDR1 Form for 2026/27

NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2026-27

Please e-mail with certification to: nndr.statistics@communities.gov.uk by no later than 31 January 2026

All figures must be entered in whole £

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

Select your local authority's name from this list:

Stevenage
Stockport
Stockton-on-Tees UA
Stoke-on-Trent UA
Stratford-on-Avon
Steve

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

Stevenage
E1537
Afif Iqbal
07709 329629
afif.iqbal@stevenage.gov.uk
clare.fletcher@stevenage.gov.uk
Section 151 Officer - CFO

Ver 1.0

PART 1A: NON-DOMESTIC RATING INCOME

This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2026-27. Note that you still need to enter data for line 5 and line 11a, but otherwise it is all calculated. Also please note that there are Parts 1B and 1C below.

COLLECTABLE RATES (See Note A)

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments

£

58,033,566

TRANSITIONAL PROTECTION PAYMENTS

2. Sums due to the authority

405,551

3. Sums due from the authority

0

COST OF COLLECTION (See Note B)

4. Cost of collection formula

110,164

5. Legal costs

0

6. Allowance for cost of collection

110,164

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

0

TOTAL S31 GRANT (see Note C)

8. Sums due to the authority through section 31 grant

7,662,519

9. Sums due to the authority for Supplements and over-indexation not netted off

0

DISREGARDED AMOUNTS

10. Amounts retained in respect of Designated Areas

of which:

10a. Amounts of section 31 grant retained in respect of Designated Area

0

11. Amounts retained in respect of Renewable Energy Schemes

(See Note D)

of which:

11a. sums retained by billing authority

1,462

11b. sums retained by major precepting authority

0

NON-DOMESTIC RATING INCOME

12. Line 1 plus line 2, minus lines 3, 6, 7, 10 and 11, plus line 8

65,990,010

FOR INFORMATION: Breakdown of Collectable Rates

Gross rates payable in year **69,391,246** Part 2, Line 4

Cost of mandatory relief **-6,604,544** Part 2, Line 20 + Part 2, Line 25

Cost of discretionary relief **-1,380,687** Part 2, Line 33 + Part 2, Line 42

Net cost of transitional arrangements **-405,551** Part 2, Line 9

Cost of accounting adjustments for losses on collection **-165,000** Part 3, Line 2

Cost of accounting adjustments for addition to appeals provision **-2,801,898** Part 3, Line 3

Collectable Rates **58,033,566** Part 3 Line 4 and Part 1, I

No formula issues in Part 1a

Local Authority : Stevenage

PART 1B: PAYMENTS

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

The payments to be made, during the course of 2026-27 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 Stevenage	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
Retained NNDR shares 13. % of non-domestic rating income to be allocated to each authority in 2026-27	£ 50%	£ 40%	£ 10%	£ 0%	£ 100%
Non-Domestic Rating Income for 2026-27 14. Non-domestic rating income from rates retention scheme	£ 32,995,005	£ 26,396,004	£ 6,599,001	£ 0	£ 65,990,010
Other Income for 2026-27 15. add: cost of collection allowance		£ 110,164			£ 110,164
16. add: amounts retained in respect of Designated Areas		£ 0			£ 0
17. add: amounts of S31 grant retained in respect of Designated Areas		£ 0			£ 0
18. add: amounts retained in respect of renewable energy schemes		£ 1,462	£ 0		£ 1,462
19. add: City of London Offset		£ 0			£ 0
20. add: in respect of Port of Bristol hereditament		£ 0			£ 0
Estimated Surplus/Deficit on Collection Fund	£	£	£	£	£
21. Surplus/Deficit at end of 2025-26 (+ve = surplus, -ve = deficit)	£ -900,444	£ -720,355	£ -180,089	£ 0	£ -1,800,887
TOTAL FOR THE YEAR 22. Total amount due to authorities	£ 32,094,562	£ 25,787,275	£ 6,418,912	£ 0	£ 64,300,749

#NAME?

Line 17 column 5 does not match column 2. Please check why.

Local Authority : Stevenage

PART 1C: SECTION 31 GRANT BREAKDOWN (See Note E)

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

	Column 1 Central Government	Column 2 Stevenage	Column 3 Hertfordshire County Council	Column 4	Column 5 Total (excluding growth in DA)	Column 6 Growth in
Small Business Rate Relief 23. Cost to authorities of providing relief	£ 781,632	£ 625,306	£ 156,326	£ 0	£ 1,563,264	
Charitable occupation 24. Cost to authorities of providing relief	£ 1,774,614	£ 1,419,691	£ 354,923	£ 0	£ 3,549,228	
Community Amateur Sports Clubs (CASCs) 25. Cost to authorities of providing relief	£ 2,234	£ 1,787	£ 447	£ 0	£ 4,468	

Rural Rate Relief						
26. Cost to authorities of providing 100% rural rate relief	0	0	0	0	0	0
Public lavatories relief						
27. Cost to authorities of providing relief	3,923	3,138	785	0	7,846	0
Low-carbon heat networks relief						
28. Cost to authorities of providing relief	0	0	0	0	0	0
Improvement relief						
29. Cost to authorities of providing relief	50,000	40,000	10,000	0	100,000	0
Partially occupied hereditament						
30. Cost to authorities of providing relief	0	0	0	0	0	0
Empty premises						
31. Cost to authorities of providing relief	689,883	551,895	137,974	0	1,379,738	0
Supporting Small Business Scheme						
32. Cost to authorities of providing relief	606,076	484,861	121,215	0	1,212,152	0
Film Studio relief						
33. Cost to authorities of providing relief	0	0	0	0	0	0
Freeports relief						
34. Cost to authorities of providing relief						0
Investment Zones relief						
35. Cost to authorities of providing relief	0	0	0	0	0	0
EZ case A relief						
36. Cost to authorities of providing relief						0
In respect of Port of Bristol: Not applicable						
37. Cost to authorities of providing relief: Not applicable		0			0	
SUPPLEMENTS AND DISCOUNTS						
38. Reduced revenue to authorities from RHL multipliers	745,803	596,643	149,161	0	1,491,607	0
39. Additional revenue to authorities from High Value multipliers	-822,892	-658,314	-164,578	0	-1,645,784	0
40. Cost to authority of under-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0	0
41. Additional revenue to authority of over-indexation of the multiplier - Not	0	0	0	0	0	0
TOTAL FOR THE YEAR						
42. Amount of Section 31 grant due to authorities to compensate for reliefs (not below zero) of which	£ 3,831,259	£ 3,065,007	£ 766,253	£ 0	£ 7,662,519	£ 0
42a. Total Section 31 due for reliefs and RHL multipliers	4,654,151	3,723,321	930,831	0	9,308,303	0
42b. Additional revenue from High Value Multiplier	-822,892	-658,314	-164,578	0	-1,645,784	0
42c. Additional revenue from High Value Multiplier outside of Section 31 grant	0	0	0	0	0	0

There are no row total calculation issues in Lines 23 to 42c

This completed Excel form should be e-mailed to nnr.statistics@communities.gov.uk and any relevant precepting authorities by the Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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

Local Authority : Stevenage

PART 2: RELIEFS AND NET RATES PAYABLE

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2026-27. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

You should complete columns 1 only

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas).	Designated areas	TOTAL (All)
	Complete this column	Do not complete this column	Do not complete this column
GROSS RATES PAYABLE (All data should be entered as +ve unless specified otherwise) - See Note F			
1. Rateable Value at	Date 11/01/2026	£ 146,821,519	£ 146,821,519
Of which	Multiplier in pence		
1.a. Small multiplier for 2026-27 (input RV)	43.2	16,095,888	16,095,888
1.b. Standard multiplier for 2026-27 (input RV)	48.0	42,115,500	42,115,500
1.c. Small RHL multiplier for 2026-27 (input RV)	38.2	9,680,381	9,680,381
1.d. Standard RHL multiplier for 2026-27 (input RV)	43.0	20,151,750	20,151,750
1.e. High Value multiplier for 2026-27 (input RV)	50.8	58,778,000	58,778,000
2. Gross rates 2026-27 (RV x multiplier)		69,391,246	69,391,246
3. Estimated growth/decline in gross rates (+ = increase, - = decrease)		0	0
Of which			
3.a. Small multiplier for 2026-27 (input RV)		0	0
3.b. Standard multiplier for 2026-27 (input RV)		0	0
3.c. Small RHL multiplier for 2026-27 (input RV)		0	0
3.d. Standard RHL multiplier for 2026-27 (input RV)		0	0
3.e. High Value multiplier for 2026-27 (input RV)		0	0
4. Forecast gross rates payable in 2026-27		69,391,246	69,391,246
Of which			
4.a. Reduced revenue due to RHL multipliers		-1,491,607	-1,491,607
4.b. Additional revenue due to High Value multiplier		1,645,784	1,645,784
4.c. Reduced revenue due to under-indexation - not applicable in 2026-27		0	0
4.d. Additional revenue due to over-indexation - not applicable in 2026-27		0	0
TRANSITIONAL ARRANGEMENTS (See Note G)			
5. Revenue foregone because increases in rates have been deferred (Show as -ve)		-1,873,766	-1,873,766
6. Transitional Relief Supplement (show as +ve)		1,468,215	1,468,215
7. Net cost of transitional arrangements		-405,551	-405,551
8. Changes as a result of estimated growth / decline in cost of transitional arrangements		0	0
9. Forecast net cost of transitional arrangements		-405,551	-405,551
TRANSITIONAL PROTECTION PAYMENTS			
10. Sum due to/(from) authority		405,551	405,551

RELIEFS FUNDED THROUGH SECTION 31 GRANT

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

Small Business Rate Relief

11. Forecast of relief to be provided in 2026-27

-1,563,264

-1,563,264

of which

11a. relief on existing properties where a 2nd property is occupied

0

0

Charitable occupation

12. Forecast of relief to be provided in 2026-27

-3,549,228

-3,549,228

Community Amateur Sports Clubs (CASCs)

13. Forecast of relief to be provided in 2026-27

-4,468

-4,468

Rural rate relief

14. Forecast of relief to be provided in 2026-27

0

0

Public Lavatories relief (See note J)

15. Forecast of relief to be provided in 2026-27

-7,846

-7,846

Low-carbon heat networks relief

16. Forecast of relief to be provided in 2026-27

0

0

Improvement relief

17. Forecast of relief to be provided in 2026-27

-100,000

-100,000

18. Forecast of mandatory reliefs to be provided in 2026-27

-5,224,806

-5,224,806

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

0

20. Total forecast mandatory reliefs (excluding unoccupied property) to be provided in 2026-27

-5,224,806

-5,224,806

Partially occupied hereditaments

21. Forecast of 'relief to be provided in 2026-27

0

0

Empty premises

22. Forecast of 'relief to be provided in 2026-27

-1,379,738

-1,379,738

23. Forecast of unoccupied property 'relief to be provided in 2026-27 (Line 21 + line 22)

-1,379,738

-1,379,738

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

0

25. Total forecast unoccupied property 'relief to be provided in 2026-27

-1,379,738

-1,379,738

DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT

(See Note J)

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

Supporting Small Business Scheme

26. Forecast of relief to be provided in 2026-27

-1,212,152

-1,212,152

Film Studio relief

27. Forecast of relief to be provided in 2026-27

0

0

Freeport relief (see Note K): Not applicable

28. Forecast of relief to be provided in 2026-27

Investment Zone Relief (see Note K): Not applicable

29. Forecast of relief to be provided in 2026-27

0

EZ Case A relief

30. Forecast of relief given to Case A hereditaments in 2026-27

0

31. Forecast of discretionary reliefs funded through S31 grant to be provided in 2026-27 (Sum of lines 26 to 30)	-1,212,152	-1,212,152
32. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0
33. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2026-27	-1,212,152	-1,212,152
34. Total forecast of reliefs funded through S31 grant to be provided in 2026-27	-7,816,696	-7,816,696

UNFUNDED DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)

Charitable occupation

35. Forecast of relief to be provided in 2026-27

-138,008

-138,008

Non-profit making bodies

36. Forecast of relief to be provided in 2026-27

-30,527

-30,527

Community Amateur Sports Clubs (CASCs)

37. Forecast of relief to be provided in 2026-27

0

0

Small rural businesses

38. Forecast of relief to be provided in 2026-27

0

0

Other ratepayers (refer to guidance for further details)

39. Forecast of relief to be provided in 2026-27

0

0

40. Forecast of discretionary relief to be provided in 2026-27 (Sum of lines 35 to 39)	-168,535	-168,535
41. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0
42. Total forecast unfunded discretionary relief to be provided in 2026-27	-168,535	-168,535

NET RATES PAYABLE

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

£ 61,000,464

£ 61,000,464

Error check:
No total formula error checks found

Local Authority : Stevenage

PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS

Enter accounting adjustments in this section, which calculations will deduct from the net rates calculated from entries in Part 2.

You should complete columns 1 and 2

	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
NET RATES PAYABLE			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	£ 61,000,464		£ 61,000,464
(LESS) LOSSES (Data should be entered as -ve)			
2. Estimated bad debts in respect of 2026-27 rates payable	-165,000		-165,000
3. Estimated repayments in respect of 2026-27 rates payable	-2,801,898		-2,801,898
COLLECTABLE RATES			
4. Net Rates payable less losses	58,033,566		58,033,566
	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
DISREGARDED AMOUNTS (Data should be entered as +ve)			
5. Renewable Energy (see Note D)	1,462		1,462

6. Transitional Protection Payment

7. Baseline

DISREGARDED AMOUNTS

8. Total Disregarded Amounts

0

Port of Bristol

9. In respect of Port of Bristol: Not applicable

0

0

THIS SECTION RELATES TO DESIGNATED AREAS SO IS NOT APPLICABLE FOR YOUR AUTHORITY

Values in
Designated
Area

Position
above
baseline

Section 31
above
baseline

Designated Areas Section 31 grant retention as a result of growth (see Note M)

(a) Net rates payable less losses

(b) Renewable Energy schemes

(c) Transitional Protection Payment

(d) Baseline

(e) Total Disregarded Amounts

(f) Net value of Discounts and Supplement in Designated Areas

(g) Add on :Value of under- or over-indexation in Designated Areas

(h) Add on: Value of Section 31 funded reliefs in Designated Areas

(i) Total additional retention in Designated Areas

Error check

No formula errors

Local Authority : Stevenage

PART 4: ESTIMATED COLLECTION FUND BALANCE IN 2025-26

This section estimates the collection fund closing balance for the current year, (not the forecast year otherwise referred to in this form). Please refer to guidance notes for details. Note that you can edit the blue-bordered cells, but you will be asked to provide a comment explaining why they are changed from the prepopulated figures.

OPENING BALANCE

1a. Opening Balance (From Collection Fund Statement)

£

£

-3,540,985

1b. Agreed adjustment to Collection Fund Opening Balance (in respect of brought forward discrepancies)

0

1c. Adjusted Opening Balance

-3,540,985

BUSINESS RATES CREDITS AND CHARGES

2. Business rates credited and charged to the Collection Fund in 2025-26 (enter as +ve)

56,224.577

3. Sums written off in excess of the allowance for non-collection (enter as -ve)

0

4. Changes to the allowance for non-collection

-318,628

5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)

2,706,834

6. Changes to the provision for alteration of lists and appeals

-2,784,503

7. Total business rates credits and charges (Total lines 2 to 6)

55,828,280

OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)

8. Transitional protection payments received, or to be received in 2025-26

0

9. Transfers/payments to the Collection Fund for end-year reconciliations

0

10. Transfers/payments into the Collection Fund in 2025-26 in respect of a previous year's deficit

3,081,891

11. Total Other Credits (Total lines 8 to 10)

3,081,891

OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)

12. Transitional protection payments made, or to be made, in 2025-26

0

13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2025-26

-28,530,085

14. Payments made, or to be made to, major precepting authorities in respect of business rates income, 2025-26	-5,706,017
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2025-26	-22,824,068
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 2025-26	-109,903
17. Transfers/payments from the Collection Fund for end-year reconciliations	0
18. Transfers/payments made from the Collection Fund in 2025-26 in respect of a previous year's surplus	0
19. Total Other Charges (Total lines 12 to 18)	-57,170,073

ESTIMATED SURPLUS(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2025-26 - Surplus (positive), Deficit (Negative)

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)	£ -1,800,887
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APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT

	Column 1 Central Government	Column 2 Stevenage	Column 3 Hertfordshire County Council	Column 4	Column 5 Total
21. % for distribution of prior year surplus/deficit (i.e. 2025-26)	50%	40%	10%	0%	100%
22. Total prior year surplus (+)/deficit (-)	-229,547	-183,638	-45,909	0	-459,094
23. % for distribution of in-year surplus/deficit (i.e. 2026-27)	50%	40%	10%	0%	100%
24. In year surplus (+)/deficit (-)	-670,897	-536,717	-134,179	0	-1,341,793
25. Total (total lines 22 and 24)	-900,444	-720,355	-180,089	0	-1,800,887