

## Blaby District Council

### Cabinet Executive

<b>Date of Meeting</b>	13 January 2025
<b>Title of Report</b>	<b>National Non-Domestic Rates Base 2025/26</b> This is a Key Decision and is on the Forward Plan.
<b>Lead Member</b>	<b>Cllr. Maggie Wright - Finance, People &amp; Performance (Deputy Leader)</b>
<b>Report Author</b>	Finance Group Manager
<b>Corporate Priority</b>	All Themes: Enabling communities and supporting vulnerable residents; Enhancing and maintaining our natural and built environment; Growing and supporting our economy; Keeping you safe and healthy; Ambitious and well managed Council, valuing our people

#### 1. What is this report about?

- 1.1 The Local Government Finance Act 2012 requires local authorities to set an annual National Non-Domestic Rate Base, otherwise known as the Business Rates Base. The Base must be set by 31st January ahead of the forthcoming financial year.

#### 2. Recommendation(s) to Cabinet Executive

- 2.1 To follow.
- 2.2 To follow.

#### 3. Reason for Decisions Recommended

- 3.1 To follow.
- 3.2 To follow.

#### 4. Matters to consider

- 4.1 Background

The Local Government Finance Act 2012 requires the Council to formally calculate and approve its NNDR Base for the forthcoming financial year. The NNDR Base represents the estimated level of Business Rates

collectable in the year. It is the figure against which growth or reduced levels of business rates can be measured.

The Council must also complete an annual NNDR1 return to the Department for Levelling Up, Housing and Communities (DLUHC) by 31st January ahead of the new financial year, and it is this return that is used to determine the NNDR Base. The Council is also required to submit a copy of the NNDR1 return to relevant authorities, in this case the Leicestershire County Council, and the Combined Fire Authority.

4.2 Proposal(s)  
To follow.

4.3 Business Rates Pooling  
To follow.

## **5. Significant issues**

5.1 In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities, and Climate Local and there are no areas of concern.

## **6. Environmental impact**

6.1 No direct impact arising from this report.

## **7. What will it cost and are there opportunities for savings?**

7.1 Not applicable.

## **8. What are the risks and how can they be reduced?**

8.1

Current Risk	Actions to reduce the risks
That the impact of valuation appeals on the NNDR Base is greater than expected.	To follow.
That growth estimates are either understated or overstated.	Growth has been included based on known current developments, estimated completions and assumptions about the rateable value that may be determined by the VO. As above, this position will be monitored monthly, and any significant impact brought to members' attention at the earliest opportunity.

**9. Other options considered**

9.1 None. The setting of the NNDR Base is a statutory requirement.

**10. Appendix**

10.1 None.

**11. Background paper(s)**

11.1 None.

**12. Report author's contact details**

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