

Your 2023/24 Business Rates Explained



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Foreword from the Leader of the Council



I am aware that receiving a demand for Business Rates payment is not going to be popular with businesses right now, especially with the pressures of increasing costs, which is why it is important to inform you what Cannock Chase Council does with its share of your Business Rates payment as my Foreword explains.

Our Budget to fund work in 2023/24

From its General Fund the Council aims to spend £14.941m (net income) in 2023/24. This money will be spent on providing Council services.

Our separate Housing Revenue Account has a £20m budget to fund the District Council's Housing Services and comes from the rent that tenants pay us. The Council has a 30-year sustainable Business Plan for its housing stock. An HRA Housing Investment Fund exists and amounts to £12.9m and is there to build new Council houses for those in high priority need.

Our priority areas and performance

Last year we produced a new Corporate Plan for 2022-26 which has four priorities: Economic Prosperity, Health and Wellbeing, The Community, and Responsible Council. We are currently delivering 67 projects related to these priorities in 2022/23, with 89% already completed or on track by the end of December 2022.



The Corporate Plan and our performance information can be found on our website, visit www.cannockchasedc.gov.uk/corporateplan



Looking ahead to 2023/24

What is certain in the next 12 months is that there will be a degree of uncertainty. Who could have predicted we would be welcoming refugees from Ukraine, that energy prices would soar and, with it, inflation? But what is certain is that councillors and officers alike will do all they can to deliver value for money and good services, whatever the challenges.

Key activities will be:

- Development of town centres;
- Allocating the UK Shared Prosperity Fund, with all parts of the District benefitting;
- Launching a new Council website and customer relationship management system to improve the way we serve you;
- Doing our bit to become carbon neutral - and encouraging residents and businesses to follow suit;
- Making a success of shared services working with Stafford Borough Council, by transforming the way we work to attract new funds and to be influential - while also protecting our own identity

These key activities apart, there are a multitude of service tasks and planning going on each day to provide the services you rely on. Many are rather 'unsung' but they all matter and contribute to living and working successfully in our District. They will all be part of our work in 2023/24.

What we achieved over the last 12 months

- Successfully staged the Commonwealth Games' mountain biking event at Cannock Chase Forest and the Queen's Baton Relay - legacies coming this year include new interpretation and signage for the Cannock Chase Heritage Trail;
- Progressed the £20m project for Cannock town centre, securing land and buildings we need, shaping our designs and consulting on our vision;
- Achieving six Green Flags for our parks and green spaces - putting us among the best in the West Midlands;
- Secured £3m from the UK Shared Prosperity Fund which will fund a range of economic and community initiatives;
- Published a climate change action plan to become carbon neutral by 2030;
- Launched a new dual stream service to improve recycling rates;
- Ran a Binworld theatre in education project to encourage the next generation of recyclers;
- Agreed to refurbish several play areas and Elmore Park toilets in Rugeley;
- Staged several community engagement events with partners in the District; and
- Agreed to share a single management team and our services with Stafford Borough Council, to be more efficient and maximise the impact we can make locally, regionally and nationally;



Councillor Olivia Lyons
Leader of Cannock Chase Council

General Explanatory Notes

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council taxpayers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area.



Further information about the business rates system, may be obtained at: www.gov.uk/introduction-to-business-rates and at the website of Cannock Chase District Council which is normally shown on your rate bill.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact Cannock Chase District Council as soon as possible.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the national non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to certain other mandatory relief[s] or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

Both multipliers for a financial year are based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year, unless a lower multiplier is set by the Government. The current multipliers are shown on the front of your bill.

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at www.gov.uk/voa

The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2021.

The Valuation Office Agency may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong.



Further information about the grounds on which challenges may be made and the process for doing so can be found on the **VOA website: www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct**

Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2023. Revaluations ensure that business rates bills are up-to-date, more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out below but other temporary reliefs may be introduced by the Government at a fiscal event. You should contact Cannock Chase District Council for details on the latest availability of business rates reliefs and advice on whether you may qualify.



Further detail on reliefs is also provided at **www.gov.uk/introduction-to-business-rates** or at the website of Cannock Chase District Council which is normally shown on your rate bill.

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property - for example eligible properties below a specified lower threshold will receive 100% relief, while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief. The relevant thresholds for relief are set out in regulations and can be obtained from your local authority or at www.gov.uk/introduction-to-business-rates.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either -

- A** one property, or
- B** one main property and other additional properties providing those additional properties each have a rateable value which does not exceed the limit set in regulations.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from Cannock Chase District Council or at www.gov.uk/introduction-to-business-rates.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are -

- A** the property falls vacant,
- B** the ratepayer taking up occupation of an additional property, and
- C** an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from Cannock Chase District Council.

Unoccupied Property Rate Relief

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain other properties (for example industrial premises).



Full details on exemptions can be obtained from Cannock Chase District Council or from [gov.uk](http://www.gov.uk) at www.gov.uk/apply-for-business-rate-relief.

Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases.

Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills.



Further information about transitional arrangements may be obtained from Cannock Chase District Council or at www.gov.uk/introduction-to-business-rates.

Local Discounts

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

Rate Relief for Businesses in Rural Areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to a discount. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge whilst local authorities are expected to use their local discounts powers to grant 100% rural rate relief to eligible ratepayers. Full details can be obtained from Cannock Chase District Council.

Subsidy Control

The new UK subsidy control regime commenced from 4th January 2023. This new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with the UK's international subsidy control commitments.



The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the [gov.uk](https://www.gov.uk) website at: www.gov.uk/government/collections/subsidy-control-regime

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV - website www.irrv.org.uk) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser or company you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.cannockchasedc.gov.uk/businessrates. A hard copy is available on request by writing to the council or at **01543 464282**.

Council Tax valuation bands

The Valuation Office Agency which is part of HM Revenue and Customs (not your local Council) has put every property into one of eight valuation bands.

A full list of valuation bands is available online at www.voa.gov.uk



Band	Range of values (based on 1991 prices)	Proportion of Band D Council Tax Payable
A	Up to £40,000	6/9
B	£40,001 to £52,000	7/9
C	£52,001 to £68,000	8/9
D	£68,001 to £88,000	1
E	£88,001 to £120,000	11/9
F	£120,001 to £160,000	13/9
G	£160,001 to £320,000	15/9
H	Over £320,000	18/9

The charge for each property band is as follows:-

Band	District £	County £	Fire £	Police £	Total £
A	157.95	980.82	56.17	173.71	1,368.65
B	184.27	1,144.29	65.53	202.67	1,596.76
C	210.60	1,307.76	74.89	231.62	1,824.87
D	236.92	1,471.23	84.25	260.57	2,052.97
E	289.57	1,798.17	102.97	318.47	2,509.18
F	342.22	2,125.11	121.69	376.38	2,965.40
G	394.87	2,452.05	140.42	434.28	3,421.62
H	473.84	2,942.46	168.50	521.14	4,105.94

Your Council Tax bill states which band applies to your home and your home's valuation is based on an estimate of how much it was worth on 1 April 1991. Price changes since that time won't affect the valuation.

In addition a further charge is included for the spending of Parish Councils where appropriate.

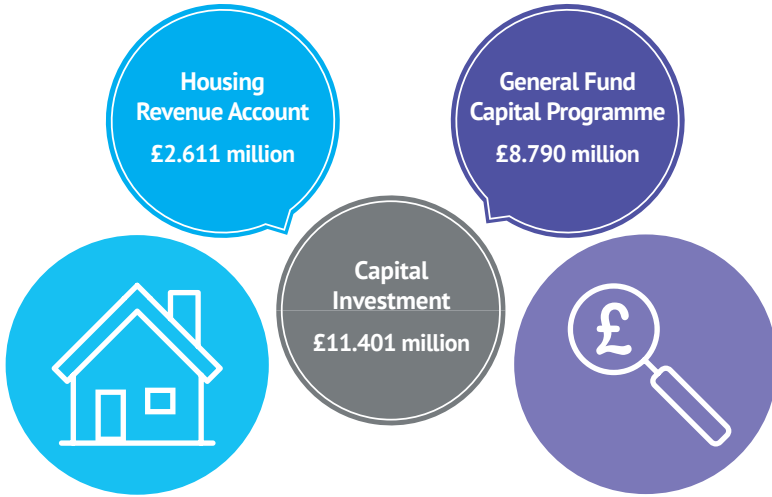
Why the increase in spend?

The Council's budget requirement for 2023/24 of £13.086 million is £661,000 more than in 2022/23. The following table identifies the major reasons for this:

	£'000s
Inflation and price increases	1,100
Waste changes to service	477
Changes in income	(384)
Energy	205
Savings	(903)
Other variations	166
Increase in budget requirement	661

Capital Expenditure

In 2023/24 Cannock Chase Council will be spending approximately £11.401 million on capital investment, which is split £8.790 million on the Housing Revenue Account and £2.611 million on the General Fund Capital Programme.



Areas of investment in the Housing Capital Programme include improvements to existing council housing including upgrading of central heating, kitchens, bathrooms and electrical systems. Funds have also been set aside for external and environmental works, disabled housing adaptations and sheltered scheme works.

Areas of Investment on the General Fund Capital Programme include Stadium development works, play areas and the purchase of replacement wheeled bins. Resources will continue to be made available for disabled facilities grants to private householders.

Borrowing

The Council's total outstanding debt at 31 March 2023 is estimated to be £82 million.

Staffing

Budgeted staffing for 2023/24 is shown in the following table with the previous year's figures as a comparison (part time staff are shown as full time equivalents):

	Full time equivalents 2022-23 £	Full time equivalents 2023-24 £
General Fund	326.4	323.3
Housing Revenue Account	123.8	125.1
	450.2	448.4

Parish Councils

Parish Councils tell Cannock Chase Council how much income they need from Council Tax (their 'precept'). This is paid for from the District Council's General Fund and is recovered by setting a parish tax for each Parish Council.

The detailed analysis has been provided by Rugeley/Hednesford Town Council in line with the Local Government Act 1992 which requires all Parish/Town Councils with a precept in excess of £140,000 to provide details of expenditure and income to Council Tax/national non-domestic rate payers.

What is your Parish spending?

2022-23 £	Parish	2023-24 £	Band D Equivalent
62,550	Brereton and Ravenhill	62,000	31.22
7,848	Bridgtown	8,162	12.76
4,055	Brindley Heath	4,272	16.90
11,856	Cannock Wood	12,330	30.26
112,500	Heath Hayes and Wimblebury	116,127	28.55
202,750	Hednesford	219,061	37.09
102,180	Norton Canes	109,900	41.07
315,502	Rugeley	317,393	59.70

Rugeley Town Council Precept

	Revenue Expenditure 2022-23 £	Revenue Expenditure 2023-24 £
Administration	117,341	136,742
Christmas	42,900	50,000
Council Office	38,960	44,635
Elections	0	1,000
Small grants	4,000	4,000
Other services	4,160	5,200
Neighbourhood Plan	5,000	85
Community events & regeneration	32,500	24,750
Rugeley Rose	158,261	211,533
Total gross expenditure	403,122	477,945
Income	94,371	120,209
Total net expenditure	308,751	357,736
Total precept	315,502	317,393



Hednesford Town Council Precept

	Revenue Expenditure 2022-23 £	Revenue Expenditure 2023-24 £
Council administration	50,141	94,000
CCTV	25,485	26,000
Town Centre maintenance	1,667	1,667
Christmas lights	5,000	7,000
Community events	10,500	3,000
Citizens Advice Grant	5,000	5,000
Community Grants	9,000	5,000
Pye Green Community Centre	84,953	89,868
Town Regeneration	50,210	37,359
Community Engagement	31,459	28,892
Farmers Market	10,800	10,800
Town Magazine	7,500	7,500
Total gross expenditure	291,715	316,086
Income	19,538	6,750
Income from Pye Green Community Centre	29,500	29,500
Income from Market	12,000	10,000
Contribution from reserves	27,927	50,775
Total precept	202,750	219,061
Total gross income	291,715	316,086
Total net expenditure	0	0



The Environment Agency - Midlands Region

The Council Tax (Demand Notices) (England) Regulations 2011.

The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011.

The Environment Agency has powers in respect of flood and coastal erosion risk management for 2369 kilometres of main river and along tidal and sea defences in the area of the Trent Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

Trent Regional Flood and Coastal Committee

	2022-23	2023-24	
Gross expenditure	£75,561	£78,822	A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has increased by 2.0%.
Levies raised	£2,224	£2,268	
Total Council Tax base	1,874	1,904	

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.



The total Local Levy raised has increased from £2,223,637 in 2022/2023 to £2,268,110 for 2023/2024

Statement concerning adult social care funding

The Secretary of State made an offer to adult social care authorities ('Adult social care authorities' are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional 'precept' on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.

Further information is available on **Staffordshire County Council** website www.staffordshire.gov.uk/counciltax



Handy Contacts

Cannock Chase Council Contact Centre	01543 462621
Web address	www.cannockchasedc.gov.uk
24 hour telephone payment line	0161 621 4113 or 01543 215020
To pay on-line	www.cannockchasedc.gov.uk/payonline
Business Rates enquiries	01543 464282
Business Rates online	www.cannockchasedc.gov.uk/businessrates
Council Tax enquiries	01543 464285
Council Tax online	www.cannockchasedc.gov.uk/counciltax
Benefits section	01543 464292
Valuation Office Agency website	www.gov.uk/voa/contact
Listing Officer, Valuation Office Agency	03000 501501
Staffordshire Fire and Rescue Service	Staffordshire Fire and Rescue Service Headquarters, Pirehill, Stone, Staffordshire, ST15 0BS www.staffordshirefire.gov.uk
	08451 221155 In an Emergency Dial 999
Staffordshire Police	Staffordshire Police Headquarters, Weston Road, Stafford, ST18 0YY www.staffordshire.police.uk/
	Police single non emergency number 101 In an Emergency Dial 999
Staffordshire Commissioner (Police, Fire and Rescue, Crime)	Commissioner's Office, Block 9, Weston Road, Stafford, ST18 0YY PFCC@staffordshire-pfcc.gov.uk
Staffordshire County Council	1 Staffordshire Place, Stafford, Staffordshire, ST16 2DH www.staffordshire.gov.uk Main reception 0300 111 8000



If you would like to speak to a member of staff, please contact **01543 464285**

