

# Non-domestic Rates > 2023/24

Your business rates explained.



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# Welcome

Now more than ever, people are turning to their local authorities for support. It is therefore vital that we continue to provide those services that are important to you. With a continuing reduction in the funding we receive from central government, we are working hard to ensure that we retain high quality, value for money services for our residents.

This booklet outlines how we plan to spend the money raised from your council tax and business rates this year. Please take a few minutes to read through this information. You may find you are eligible to claim an exemption or discount, which could reduce how much business rates you need to pay. See pages 3 - 7 for more details.

# Facts About Your Business Rates

## 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](http://www.gov.uk/introduction-to-business-rates) and at [www.staffordbc.gov.uk](http://www.staffordbc.gov.uk).

## 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 Stafford Borough Council as soon as possible.

## National Non-Domestic Rating Multiplier

Stafford Borough Council 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](http://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](http://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 reliefs may be introduced by the Government at a fiscal event. You should contact Stafford Borough Council for details on the latest availability of business rates reliefs and advice on whether you may qualify. Further detail on reliefs is available at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) and at [www.staffordbc.gov.uk](http://www.staffordbc.gov.uk).

### 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](http://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 Stafford Borough Council or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

Certain changes in circumstances will need to be notified to Stafford Borough Council by the ratepayer who is in receipt of relief (other changes will be picked up by Stafford Borough Council). 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 Stafford Borough Council 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).

Stafford Borough Council has discretion to give further relief on the remaining bill. Full details can be obtained from Stafford Borough 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 Stafford Borough Council or [www.gov.uk/apply-for-business-rate-relief](http://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 Stafford Borough Council or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

### **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 discount powers to grant 100% rural rate relief to eligible ratepayers.

Full details can be obtained from Stafford Borough Council.

## 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 Stafford Borough 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 website at: [www.gov.uk/government/collections/subsidy-control-regime](http://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 - [www.rics.org](http://www.rics.org)) and the Institute of Revenues, Rating and Valuation (IRRV - [www.irrv.org.uk](http://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 Stafford Borough Council is available at [www.staffordbc.gov.uk/businessrates](http://www.staffordbc.gov.uk/businessrates). A hard copy is available on request by writing to the council or at 01785 619282.



# About Your Council Tax

Your council tax bill comprises charges from four principal authorities in the area, Staffordshire County Council, Staffordshire Commissioner (Police and Crime), Staffordshire Commissioner (Fire and Rescue) and Stafford Borough Council.

The Borough Council is solely responsible for collection of council tax.

## Average Bill for a Band D Property for 2023 / 2024

2022/23 (£)	Authority	2023/24 (£)	Increase (£) %	
165.38	Stafford Borough Council	168.52	3.14	1.90%
1401.30	Staffordshire County Council	1,471.23	69.93	4.99%
80.35	Staffordshire Commissioner (Fire and Rescue)	84.25	3.90	4.85%
248.57	Staffordshire Commissioner (Police and Crime)	260.57	12.00	4.83%
1,895.60	Total	1,984.57	88.97	4.69%

## Charge for Each Property Band

Property Band	COUNCIL TAX				Total (£)
	Borough (£)	County (£)	Fire (£)	Police (£)	
A	112.35	980.82	56.17	173.71	1,323.05
B	131.07	1,144.29	65.53	202.67	1,543.56
C	149.80	1,307.76	74.89	231.62	1,764.07
D	168.52	1,471.23	84.25	260.57	1,984.57
E	205.97	1,798.17	102.97	318.47	2,425.58
F	243.42	2,125.11	121.69	376.38	2,866.60
G	280.87	2,452.05	140.42	434.28	3,307.62
H	337.04	2,942.46	168.50	521.14	3,969.14

In addition a further charge is included for the spending of parish councils where appropriate (see page 10).

## How the Borough Council Charge of £168.52 is derived

The amount of money required by the Council for 2023/24 to carry out its functions and provide services (its Budget Requirement) is £12.696 million (£12.257 million in 2022/23).

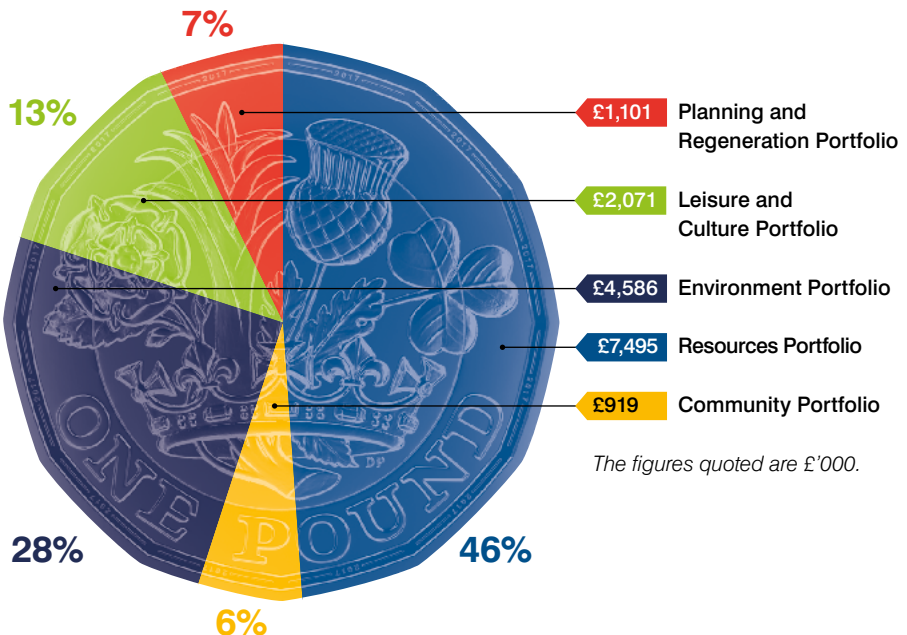
A proportion of this is met by Business Rates Retention with the balance being met from council taxpayers.

The table below provides an analysis of the funding of the budget requirement and illustrates how the charge of £168.52 is calculated.

2022 / 2023			2023 / 2024	
£000's	Band D Equivalent £		£000's	Band D Equivalent £
12,257	252.77	Budget Requirement	12,696	259.83
4,238	87.39	Less Business Rates Retention	4,462	91.31
8,019	165.38	Council Tax Requirement	8,234	168.52

## Where the Money Goes - Spending on the Borough Council's Services

(Net spending before technical adjustments)





## Why the Increased Spend?

The Council's budget requirement for 2023/24 of £12.696 million is £439,000 more than in 2022/23. The following table identifies the major reasons for this:

	£'000
Inflation and cost increases	1,641
Changes in income	(364)
Energy costs	400
Savings	(894)
Covid	(379)
Other changes	35
<b>Increase in budget requirement</b>	<b>439</b>

## Other Information

### Staffing

Budgeted staffing for 2023/24 is 236.7 compared to 240.5 staff in 2022/23 (part time staff are included as full time equivalents).

### Capital Expenditure

In 2023/24 the Borough Council will be spending approximately £19.888 million on capital investment. Areas of investment include Future High Streets spend to redevelop the Town Centre (£13.801 million) and continuation of Stone leisure provision (£1.826 million). Resources will continue to be made available for disabled facilities grants to householders.

### Borrowing

The Borough Council has no outstanding debt.



## What is Your Parish Spending?

2022/2023 (£)	Parish	2023/2024 (£)	Band D Equivalent (£)
3,360.88	Adbaston	3,392.05	14.50
68,968.00	Barlaston	72,416.00	65.93
27,030.00	Berkswich	28,975.75	34.90
12,100.00	Bradley	13,900.00	60.74
14,500.00	Brocton	14,550.00	25.63
6,832.98	Chebsey	6,957.46	26.15
5,991.39	Church Eaton	6,656.69	21.95
171,630.00	Colwich	182,269.00	92.39
17,850.00	Creswell	20,780.00	26.77
23,760.00	Doxey	27,760.00	22.19
82,600.00	Eccleshall	82,950.00	36.51
250.00	Ellenhall	300.00	4.67
1,050.93	Forton	1,229.65	8.21
1,500.00	Fradswell	1,500.00	17.23
100,000.00	Fulford	110,000.00	46.11
3,943.00	Gayton	4,083.75	49.37
103,522.00	Gnosall	105,810.00	50.65
22,029.84	Haughton	24,000.00	50.08
4,990.00	High Offley	4,990.00	12.18
11,991.00	Hilderstone	12,455.00	43.78
35,045.60	Hixon	38,462.52	47.95
39,110.00	Hopton and Coton	28,500.00	31.47
6,738.00	Hyde Lea	7,074.00	37.34
2,675.00	Ingestre	2,975.00	34.88
Nil	Marston	Nil	Nil
5,000.00	Milwich	5,000.00	24.67
3,975.00	Norbury	3,975.00	18.93
4,520.00	Ranton	4,789.00	25.24
7,975.00	Salt and Enson	7,975.00	40.69
9,878.00	Sandon and Burston	10,345.00	59.70
19,693.27	Seighford	19,693.27	24.38
11,000.00	Standon	11,000.00	31.13
377,262.29	Stone Town	390,715.00	58.15
15,555.00	Stone Rural	15,555.00	20.32
14,854.37	Stowe by Chartley	19,392.00	95.50
30,930.00	Swynnerton	34,000.00	24.48
2,675.00	Tixall	2,975.00	22.24
34,900.00	Weston	34,918.48	71.23
1,349.50	Whitgreave	1,484.45	16.08
26,450.00	Yarnfield and Cold Meece	27,243.00	32.10
<b>1,333,486.05</b>	<b>TOTAL</b>	<b>1,391,047.07</b>	



## Stone Town Council

Stone Town Council provides services for the people and town of Stone.

These services include the provision of community facilities, such as the Frank Jordan and Stone Station community centres, allotment sites at Newcastle Road and Mount Road and the Crown Meadow Nature Reserve and amphitheatre.

The 2023-24 budget, despite having to deal with excessive levels of inflation, especially in respect of energy costs, includes additional funding to provide further improvements at Crown Meadow and support for the King's Coronation event. This is in addition to the development and operation of a new Heritage Centre within the exciting redevelopment at Crown Wharf.

Investing in and working to promote a vibrant town and encourage visitors is a key Town Council priority. In order to support this, the Council organises regular events such as the Town Market and monthly Craft Market together with town centre events such as the Music Festival, Stone by the Sea, the Classic Car event and the St Georges Day celebration. Christmas lights are provided in the High Street and at Walton, with the Council's annual switch-on event being one of highlights of the town year. The High Street environment is enhanced by the Council's provision of hanging baskets and bunting along the High Street, and newly refurbished noticeboards and fingerposts throughout the town.

The Council provides bus shelters, benches and dog bins throughout the area and takes responsibility for the upkeep of many local amenities and planted areas. It also provides grants and other support to help charitable and community organisations such as the Stone Community Hub, supports various festivals, and the Council staff supply regular support and advice to local residents.

By considering the impact of every planning application, the Council seeks to develop and conserve the town, and the approval of its Neighbourhood Plan in May 2021 will help the Council to shape and protect the future of Stone for years to come.

At its monthly meetings the Council welcomes questions from the public and sets aside time to listen and respond. Assistance with public questions will gladly be given by the Council's staff.



## Stone Town Council

	Revenue Budget 2022/23 (£)	Revenue Budget 2023/24 (£)
Community & Heritage Centres	225,600	46,870
Town Market	-10,400	-6,630
Town Maintenance	8,700	6,470
Grounds Maintenance	20,140	24,610
Crown Meadow Improvements	8,540	0
Allotments	-1,870	230
Enviromental Initiatives	0	0
Christmas Lights	26,650	21,660
Tourism & Town Promotion	28,250	26,750
Grants	8,300	4,000
Salaries & Employment Costs	183,000	198,700
Insurances	7,040	7,000
Administration & Civic Costs	45,850	51,490
Town Centre Elections	0	30,000
Contingency	0	50,380
Grants Received	-11,500	-11,500
Contributons from Reserves	-161,038	-59,315
<b>Precept (incl. Local Council Tax Support Grant)</b>	<b>377,262</b>	<b>390,715</b>



## Environment Agency

### 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		
	2022/2023 000's	2023/2024 000's
Gross Expenditure	75,561	78,822
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.

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%

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

The Environment Agency has powers in respect of flood and coastal erosion risk management for 2486 kilometres of main river and along tidal defences in the area of the Severn and Wye 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:

<b>Severn and Wye Regional Flood and Coastal Committee</b>			
	2022/2023 000's	2023/2024 000's	
Gross Expenditure	28,407	33,606	
Levies Raised	1,221	1,245	
Total Council Tax Base	1,003	1,017	

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.

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%.

The total Local Levy raised has increased from £1,221,003 in 2022/2023 to £1,245,423 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.





# Contact Information

This information can be produced on request in other formats and other languages. Call 01785 619 000

## Stafford Borough Council

[www.staffordbc.gov.uk](http://www.staffordbc.gov.uk)

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Civic Centre, Riverside, Stafford, Staffordshire ST16 3AQ	
24 hour telephone payment line	0161 621 4111 or 01785 619 271
To pay online	<a href="http://www.staffordbc.gov.uk">www.staffordbc.gov.uk</a>
Business rates helpline	01785 619 282
Business rates information	<a href="http://www.staffordbc.gov.uk/businessrates">www.staffordbc.gov.uk/businessrates</a>
Council tax helpline	01785 619 279
Council tax information	<a href="http://www.staffordbc.gov.uk/counciltax">www.staffordbc.gov.uk/counciltax</a>
Benefit helpline	01785 619 478
Benefit overpayment e-mail	<a href="mailto:debtrecovery@staffordbc.gov.uk">debtrecovery@staffordbc.gov.uk</a>
Main switchboard	01785 619 000
Main fax	01785 619 119

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## Valuation Office Agency

[www.gov.uk/voa/contact](http://www.gov.uk/voa/contact)

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Listing officer, Valuation Office Agency	03000 501 501
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## Fire

[www.staffordshirefire.gov.uk](http://www.staffordshirefire.gov.uk)

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Stoke-on-Trent and Staffordshire Fire and Rescue, Pirehill, Stone, Staffordshire ST15 0BS	
Fire Headquarters	08451 221 155
Emergency number	dial 999

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## Police

[www.staffordshire.police.uk](http://www.staffordshire.police.uk)

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Staffordshire Police Headquarters, Weston Road, Stafford, ST18 0YY	
Police non emergency number	101
Emergency number	dial 999

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## Staffordshire County Council

[www.staffordshire.gov.uk](http://www.staffordshire.gov.uk)

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1 Staffordshire Place, Stafford, Staffordshire, ST16 2DH	
Main reception	0300 111 8000

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## **CONTACT**

01785 619 000

[www.staffordbc.gov.uk/counciltax](http://www.staffordbc.gov.uk/counciltax)

[www.staffordbc.gov.uk/businessrates](http://www.staffordbc.gov.uk/businessrates)

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## **STAFFORD BOROUGH COUNCIL**

Civic Centre, Riverside, Stafford ST16 3AQ

[www.staffordbc.gov.uk](http://www.staffordbc.gov.uk)

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If you need this information in  
**large print, Braille, other language**  
or in **audio format** please contact:

[info@staffordbc.gov.uk](mailto:info@staffordbc.gov.uk)

01785 619 000