

Report to the Council

Committee: Cabinet

Date: 19 February 2013

Subject: Call-In and Urgency – National Non-Domestic Rates Return
(NNDR 1 – 2013/14)

Portfolio Holder: Councillor S-A Stavrou (Finance and Technology)

Recommending:

To note that the Chairman of the Council agreed that the decision of the Finance and Technology Portfolio Holder to approve the NNDR 1 form, following consultation with the Chairman of the Overview and Scrutiny Committee, should be treated as a matter of urgency and should not be subject to call-in.

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1. At the Council meeting on 6 November 2012 it was agreed that authority to approve the NNDR 1 form be delegated to the Finance and Technology Portfolio Holder in consultation with the Chairman of the Overview and Scrutiny Committee. A provisional return was sent to the Department for Communities and Local Government (DCLG) by the deadline of 7 January 2013 and the final version had to be returned to the DCLG by 31 January 2013.
2. The purpose of the NNDR 1 form is to establish the tax base for Business Rates for the forthcoming financial year. The advent of the Business Rates Retention scheme means that the NNDR 1 is a key document in the budget setting process as retained Business Rates form a significant proportion of the Council's core funding, supplemented by the Revenue Support Grant.
3. Failure to return the form to DCLG by 31 January 2013 would have led to the Council budget setting process not having been carried correctly with the potential risk of a successful legal challenge.
4. Accordingly, the Chairman of the Council agreed, in accordance with Rule 21 of the Overview and Scrutiny Procedure Rules, that the decision of the Portfolio Holder was reasonable in the circumstances, should be treated as a matter of urgency and should not be subject to call-in as any delay likely to be caused by the call-in process would have seriously prejudiced the Council's interests.