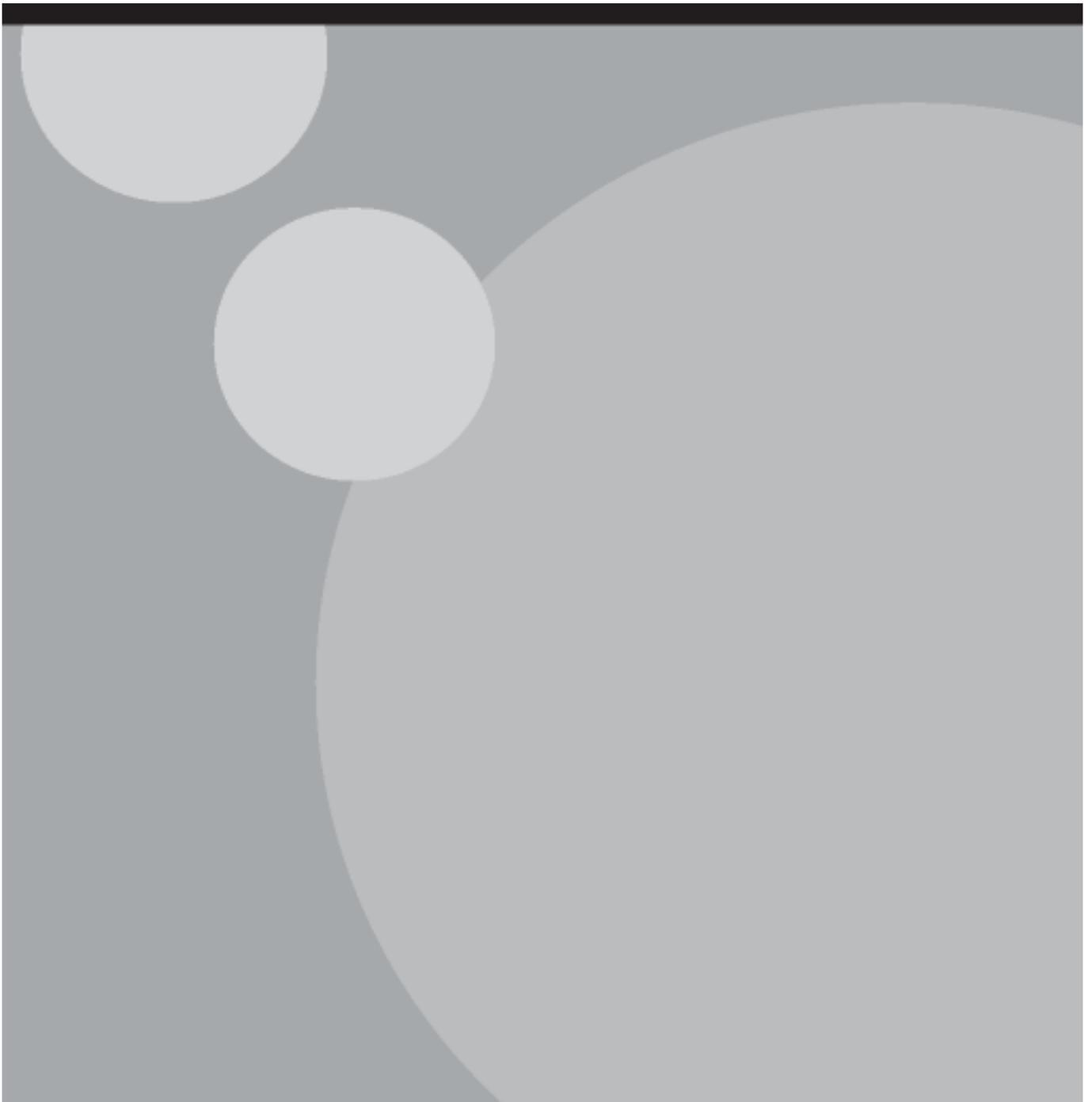




Local Government Resource Review -
Proposals for Business Rate Retention -
consultation

Summary of responses



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Introduction

In July 2011, the Government set out proposals to allow local authorities to retain at least a proportion of their business rates revenues, and to enable them to carry out Tax Increment Financing. In August 2011, the Government published eight Technical Papers, and an interactive calculator, setting out more details on the main components of the proposals, and seeking views on a further set of questions. The consultation ran for a total of 14 weeks, from 18 July (date of publication of the main consultation document) to 24 October 2011.

The publication of the proposals followed the commitment in the Local Growth White Paper for a local government resource review to consider how local business rates retention could deliver effective incentives for local authorities to promote economic growth in their areas. The Review would consider also, in this broader context, how to introduce powers to allow authorities to borrow against future uplift in business rates revenues to fund key infrastructure and other capital projects.

A total of 461 responses were received to the consultation. The great majority of these were from local authorities or from representative bodies representing local authorities. The breakdown of responses was:

Type of respondent	Number
Businesses and business groups	44
County councils	30
District councils	140
Fire and rescue authorities and representative bodies	28
Local authority representative bodies	29
Local Enterprise Partnerships	4
London Boroughs	33
Metropolitan Authorities	35
Parish and Town Councils	39
Police authorities and other police bodies	10
Transport groups	4
Unitary authorities	37
Voluntary sector or charitable organisation	9
Other	19
TOTAL	461

A list of all the respondents to the consultation is at Annex A.

This paper provides a summary of the responses to each of the questions posed in all of the consultation documents. Some respondents did not answer

all of the questions and focused instead on those issues of greatest interest or relevance to them. Many respondents in particular focused their responses on the main consultation document, rather than the detailed technical papers. This means that there will be different number of answers to different questions. In assessing some responses, it was not possible to ascertain which of the options provided that the respondent favoured, if any. In those cases, the comments have been considered and taken into account, and ascribed as "no specific answer" in the tables within this document.

In addition, some respondents did not specifically respond to any of the questions set out in the consultation documents. A total of 100 responses fell into this category, providing general comments on the proposals. Insofar as the points made were relevant to the consultation, these were taken into account, and a summary of the issues they raised is set out in Chapter 10.

All percentages have been rounded up to the nearest full number and answers may not always, therefore, add up precisely to 100 per cent. The figures in the tables relate to the percentage of respondents taking a view on a particular question, having discounted any respondents who did not answer the question. For example, if out of the 361 responses who responded to at least some of the questions in the consultations, 50 supported option a), and 50 supported option b), and no-one else answered the question, this paper would describe this as 50 per cent of respondents in favour of option a) and option b).

In a number of questions, options included multiple answers and, in those cases, it is possible that the answers add up to more than 100 per cent.

It is important to recognise that this document provides a summary of the key issues raised by respondents. In developing its proposals, the Government has taken account of all of the responses submitted in response to its consultation process, and has taken account of all of the points made in each of those responses. However, as a summary, this paper does not attempt to capture each and every single point of those responses.

Following consideration of the responses to the consultation, the Government has set out its decisions on the next steps in "*Local Government Resource Review - Proposals for Business Rate Retention Consultation: Government Response*".

Chapter One

Q1.1 What do you think that the Government should consider in setting the baseline?

This question generated a number of responses covering a wide range of issues, many of which over-lapped with subsequent questions, particularly those relating to the base year and whether the funding baseline should be based on pre or post damping figures.

A common view was that, whatever arrangements the Government introduced, it was crucial to ensure that these provided a period of stability that would help local authorities in the management of their budgets. This was supported by the views of some respondents who noted that there has been a number of significant changes in local government funding recently, so stability would assist local government.

There was a number of conflicting views as to whether this stability should take account of a damped baseline or pre-damping figures. Whilst some supported use of damped figures, others suggested that damping should be removed from any baseline calculations, or phased out over a transitional period. Whilst some respondents noted their dissatisfaction with the existing Formula Grant system, a number recognised its focus on allocating resources on the basis of relative need.

Many respondents made clear that the Government should ensure that the arrangements are fair, and that they provide a fair model to assess the relevant funding requirements of the local government sector. A number of respondents said that the Government's assessment of projected growth in business rates would be crucial, and that further information should be provided to clarify what might happen if levels of growth did not meet those projections. Other respondents said that it would be important to have the opportunity to benefit from the growth incentive within the system from day one

Q1.2 Do you agree with the proposal to use 2012-13 formula grant as the basis for constructing the baseline? If so, which of the two options at paragraphs 3.13 and 3.14 do you prefer and why?

Yes	No	No specific answer	Not answered
201	67	26	67
68%	23%	9%	

There was a range of comments in response to this set of questions, many of which related to the respondent's views on Formula Grant, and their views (in

the case of local authorities) of their provisional allocations for 2012-13, and whether the baseline should incorporate damping elements or not.

While some recognised the stability afforded by using Formula Grant to inform the baseline, a number of respondents expressed concern that, by using the existing Formula Grant arrangements to inform the baseline, the new arrangements would "lock-in" perceived unfairness in the current system. Examples of this alleged unfairness included views that the Formula Grant system did not adequately reflect the situation in more deprived areas, or that it does not fully reflect the position in more rural areas.

However, there was general support in principle for using 2012-13 formula grant as the basis for constructing the baseline, with 68 per cent supporting the proposed approach.

The consultation provided two options to deliver this baseline. Of those that expressed a preference in response to this question, 70 per cent supported the option set out at paragraph 3.13 of the consultation - to take individual authorities' actual 2012-13 formula grant allocations as their baseline position but adjust them in proportion to the new control totals with no further changes.

Q1.3 Do you agree with this proposed component of tariff and top up amounts as a way of re-balancing the system in year one?

Yes	No	No specific answer	Not answered
273	7	8	73
95%	2%	3%	

A large proportion of respondents supported the Government's proposal for a system of tariffs and top ups as a way of rebalancing the system.

Q1.4 Which option for setting the fixed tariff and top up amounts do you prefer and why?

Uprate by RPI	No RPI	No specific answer	Not answered
206	60	15	80
73%	22%	5%	

There was a mix of responses to this question, frequently informed by the respondent's view as to whether they might be a tariff or top up authority. Overall, a large majority of respondents to the question favoured uprating tariff and top up amounts by RPI.

Many of those who supported uprating tariffs and top ups by RPI drew attention to the risk that, without such uprating, there could be a divergence between those areas with strong taxbase growth and those with lower taxbase growth. In addition, there was concern that, without tariffs being uprated by

RPI, tariff authorities would be able to benefit from natural growth in the system, rather than being incentivised to generate new additional economic activity.

Conversely, those in favour of tariffs and top ups remaining as fixed cash amounts argued that such an approach would create genuine incentives for growth for all authorities, and in particular for top up authorities. It would also be simpler to understand, and make it easier in terms of financial planning.

Q1.5 Do you agree that the incentive effect would work as described?

Yes	No	No specific answer	Not answered
120	81	95	65
41%	27%	32%	

There was broad support for the proposals' objective of ensuring that local authorities received direct financial rewards for promoting economic growth. Many respondents confirmed that local authorities were already focused on delivering economic growth. Some respondents accepted that, while there would be an incentive effect arising from the proposals, it would not necessarily be as significant as suggested by the consultation document. It was also recognised that growth was affected by a number of factors, not all of which were in the control of the local authority.

Some concerns were expressed about the potential impact of the proposed set aside, and that it could be challenging for local government to generate growth above projected levels. It was also suggested by some respondents that focusing on business rates revenues as a proxy for economic growth might mean that the proposals would not reflect growth in those business sectors which did not rely on having a physical base, or that a focus on the rateable values might mean that some authorities focus their growth efforts on those businesses with higher rateable values.

Q1.6 Do you agree with our proposal for a levy on disproportionate benefit, and why?

Yes	No	No specific answer	Not answered
245	20	28	68
84%	7%	10%	

A large proportion of respondents supported the Government's proposal for the introduction of a levy on disproportionate benefit. Respondents noted the wide differential between areas in their business rates income and the risk that some authorities' growth may be significantly higher as a result of their large business rates base, and that the levy would assist with dealing with the gearing effect.

Respondents noted that, whilst it was important to ensure that the levy was able to generate sufficient funds to ensure that the safety net was fully resourced, it was equally important that the incentive does not act to inhibit the incentive effect or be set in such a way as to act as a cap on growth.

Q1.7 Which option for calculating the levy do you prefer and why?

Same rate	Banded	Individual levy	No specific answer	Not answered
25	7	218	26	85
9%	3%	79%	9%	

The great majority of respondents to this question supported the option of creating an individual levy rate for each local authority, to allow the retention of growth in an equivalent proportion to its baseline revenue. A common view was that, under this option, all councils would have the potential to benefit proportionately the same. This option was considered the most equitable way of addressing the issue of disproportionate gains experienced as a result of gearing, while retaining the principle of increasing rewards for increasing business rates growth. There was limited support for the other two options provided.

Q1.8 What preference do you have for the size of the levy?

It was recognised that, without knowing the level of volatility against which protection is to be provided or what would constitute “low growth”, it was not straightforward to suggest a preference for the size of the levy.

However, a common theme of respondents to this question was that the levy would need to be set at a level that was sufficient to meet safety net payments. Some authorities were clear also that while it was important to ensure that there was sufficient funding for the safety net to deal with volatility in the system, it should not be set at such a high level that would impact on the incentive effect.

Q1.9 Do you agree with this approach to deliver the Renewable Energy commitment?

Yes	No	No specific answer	Not answered
229	20	22	90
85%	7%	8%	

A large majority of respondents to this question agreed with the approach set out in the consultation document to deliver the Government's commitment to

allow local communities that host renewable energy projects to keep the additional business rates they generate. Some respondents noted that the rateable value of such projects was not high in comparison to other businesses, and that an additional level of funding would assist the incentive effect. Alternatively, a suggestion made by some respondents was that the reward should be based on electricity generated rather than the rateable value of the project.

Q1.10 Do you agree that the levy pot should fund a safety net to protect local authorities:

- i) whose funding falls by more than a fixed percentage compared with the previous year (protection from large year to year changes); or**
- ii) whose funding falls by more than a fixed percentage below their baseline position (the rates income floor)?**

Option i	Option ii	Both	No specific answer	Not answered
91	37	90	74	69
31%	13%	31%	25%	

The consultation generated a number of views on this question, with many respondents supporting the principle of the levy pot funding a safety net. However, a number of responses did not specifically address the question of which of the two options for triggering safety net payments they favoured. A total of 75 per cent of respondents to the question specifically confirmed that they supported the principle of a safety net and either selected one of the options or both - 31 per cent of respondents to this question suggested that there should be no reason why both of the options could not be introduced.

Q1.11 What should be the balance between offering strong protections and strongly incentivising growth?

Protections	Growth	Equal	No specific answer	Not answered
117	79	35	35	95
44.0%	30%	13%	13%	

There was a mix of responses to this question, with many respondents favouring at least one of the two options, with a slightly greater proportion favouring a focus on protection, whilst a number also recognised the differing arguments and suggested that an equal balance should be struck between incentives and protections.

Q1.12 Which of the options for using any additional levy proceeds, above those required to fund the safety net, are you attracted to and why?

Provide ongoing support for local authorities with losses	95	35%
Top up the growth for non-levy local authorities	34	13%
Support revenue expenditure in low growth areas	59	22%
Redistribute to all local authorities in proportion to their baseline	58	21%
Hold money back for lower growth years	99	36%
None of the above	5	2%
No specific answer	49	18%
Not answered	88	

Approximately 75 per cent of respondents provided a specific response to this question, and preferences were broadly spread around the options provided. The greatest level of specific support, from 36 per cent of respondents to the question, was for any additional levy proceeds to be held back in higher growth years to ensure sufficient funding for the safety net in lower growth years. The lowest level of support, at 13 per cent, was for the suggestion that additional levy proceeds might be used to top up the growth achieved in every authority which had not contributed to the levy.

Q1.13 Are there any other ways you think we should consider using the levy proceeds?

There was a very wide range of comments made in response to this question. A common response was that all of the funding paid through the levy should be returned to local government. Amongst other suggestions made included:

- use part of any excess within the levy pot to target expenditure on projects that accelerate growth and prosperity, as this will provide a more sustainable funding source in the longer term
- any remaining funds could be used to promote small business growth
- promote local learning/training/apprenticeships and small business start up funds administered by local authorities
- limit annual business rate increase
- reduce the levy if returns are in excess of what is required to ensure stability in the system
- excess levy proceeds should be used to boost funding for rural authorities as the potential to achieve growth in these areas is reduced.

Q1.14 Do you agree with the proposal to readjust the tariff and top up of each authority at each revaluation to maintain the incentive to promote physical growth and manage volatility in budgets?

Yes	No	No specific answer	Not answered
216	24	29	92
80%	9%	11%	

A large majority of respondents to this question agreed with the proposals to readjust the tariff and top up of each authority at each revaluation. It was commented that this would help to avoid windfall gains and losses from revaluation.

Of those who opposed the proposal, concerns were expressed that such an approach may reduce the incentive for business growth and that authorities would not benefit from increases in market rental values. It would also create uncertainty every five years.

Q1.15 Do you agree with this overall approach to managing transitional relief?

Yes	No	No specific answer	Not answered
236	6	15	104
92%	2%	6%	

The great majority of respondents to this question agreed with the proposed approach to managing transitional relief.

Q1.16 Do you agree that the system should include the capacity to reset tariff and top up levels for changing levels of service need over time?

Yes	No	No specific answer	Not answered
241	13	28	79
86%	5%	10%	

The great majority of respondents to this question agreed that the system should include the capacity to reset tariff and top up levels for changing levels of service need over time.

Q1.17 Should the timings of reset be fixed or subject to government decision?

Fixed	Government decision	Neither	No specific answer	Not answered
220	19	21	21	80
78%	7%	8%	8%	

There was strong support that timings of resets should be fixed, rather than being subject to Government decision. Respondents noted that fixed periods would provide certainty for local authorities in their financial planning. Some respondents expressed concern that allowing central Government to determine the timing might introduce a degree of political involvement in the scale of funding required for delivering local services and which would not be welcomed. Other respondents thought that leaving the decision to government would avoid the need for a re-set when there was no substantive evidence that a reset was needed.

A number of respondents suggested that an alternative option to the two presented would be the establishment of an independent body to assess when need and resources have diverged past a pre-determined trigger and call a reset.

Q1.18 If fixed, what timescale do you think is appropriate?

3 years	3-5 years	4-5 years	5 years	5-10 years	10 years	CSR	Other	No years given
20	6	5	85	16	48	15	10	156
10%	3%	2%	42%	8%	23%	7%	5%	

There was a wide range of responses to this question, with respondents suggesting periods of between two and 15 years. The range that generated the greatest level of support from respondents to this question was between five and 10 years.

Q1.19 What are the advantages and disadvantages of both partial and full resets? Which do you prefer?

Prefer partial resets	Prefer full resets	Neither	No specific answer	Not answered
94	86	9	70	102
36%	33%	4%	27%	

There was no clear preference to either a partial or full reset as set out in the consultation document, with similar proportions of respondents supporting each option.

Those in favour of partial resets suggested that these would deliver a greater growth incentive and authorities that have grown should have a long-term benefit. Those in favour of full resets, within a fixed time period, argued that this provided the opportunity to realign resources with criteria for assessed need and would provide more support to areas which have not benefited from growth.

Some respondents suggested that there could be a combination approach – a programme of full resets over a long period, say 10 years, with partial resets during the intervening period. This was supported on the basis that it could provide a balance between stability and fairness.

Q1.20 Do you agree that we should retain flexibility on whether a reset involves a new basis for assessing need?

Yes	No	No specific answer	Not answered
159	38	58	106
62%	15%	23%	

The large majority of respondents who replied to this question were supportive of the principle that the Government should retain flexibility on whether a reset involves a new basis for assessing need. Many respondents said that any process of assessing need should be carried out in conjunction with the local government sector.

Some respondents considered that need should be assessed at fixed points to ensure that service need at a local authority level is reassessed on a regular, predictable and consistent basis. It was suggested by some respondents that it would be difficult to understand how a reset could be undertaken without a new assessment of needs.

Q1.21 Do you agree that pooling should be subject to the three criteria listed at paragraph 3.50 and why?

Yes	No	No specific answer	Not answered
239	10	17	95
90%	4%	6%	

There was very strong support, from those who responded to this question, for the three criteria set out in the consultation document, with particular support for the view that any pooling proposals should be voluntary.

Q1.22 What assurances on workability and governance should be required?

The key theme from responses to this question was that such assurances should essentially be a matter for those authorities who took the decision to enter in pooling arrangements. Some responses noted that the assurances should reflect those that are given when two or more local authorities work together on one or more shared services. Some respondents said that effective mechanisms would need to exist to agree the contribution of members, to agree how the proceeds of Business Rate growth would be distributed and spent, to arbitrate, and to ensure effective decision taking where any members of the pool disagreed.

Q1.23 How should pooling in two tier areas be managed? Should districts be permitted to form pools outside their county area subject to the consent of the county or should there be a fourth criterion stating that there should always be alignment?

Permitted to form outside county	Always be alignment	No specific answer	Not answered
108	48	36	169
56%	25%	19%	

Again, there was a clear sense that this should be a matter for voluntary discussion at the local level, rather than be subject to central control.

Many respondents suggested that the most logical grouping of authorities was likely to represent the area covered by the relevant Local Enterprise Partnership, reflecting the view that economic geography does not respect administrative boundaries. Many respondents did not see the rationale for restricting lower tier authority involvement in pooling to the county area within which they were situated. They saw this as an artificial restriction on what might be appropriate in their local area. Some respondents agreed with the view that pooling outside county boundaries could be allowed with the permission of the county in whose area the authority was situated.

Those in favour of alignment suggested that having a fourth criterion requiring pools to keep within county boundaries might reduce the complexity of the arrangements.

Q1.24 Should there be further incentives for groups of authorities forming pools and if so, what would form the most effective incentive?

Further incentives	No further incentives	No specific answer	Not answered
80	158	19	104
31%	62%	7%	

There was a clear preference from respondents to this question for no additional incentives for those authorities forming pooling arrangements. Many respondents made clear their view that forming pools should be based on the relevant merits/advantages of doing so and not by additional financial incentives. There was concern also that enabling additional incentives in pooled areas might mean reduced funding available for those authorities not participating in pooling.

In terms of suggestions for additional incentive, the most frequently cited was the opportunity to have a reduced levy rate payable by those authorities within pools, thereby enabling them to benefit to a greater extent from growth. Other respondents suggested that funding should be made available to assist with the start-up costs of developing the pooling arrangements.

Q1.25 Do you agree with these approaches to non-billing authorities?

Yes	No	No specific answer	Not answered
152	42	54	113
61%	17%	22%	

Respondents to this question were broadly supportive of the Government's approach to dealing with non-billing authorities, although responses varied and provided different views on the different types of billing authorities.

There was a broad consensus that police authorities should be taken outside of the business rates retention system. For single purpose fire and rescue authorities, there was a more mixed set of views. Whilst some respondents felt that such authorities should be treated in a similar manner to police authorities, others pointed out that this would mean different approaches being taken to single purpose fire and rescue authorities compared to county fire and rescue authorities. Other respondents noted also that good quality fire and rescue and police services helped to provide confidence to the business sector and were part of the range of factors that might make an area more attractive to invest in. Others also argued that such authorities can contribute actively to economic growth and should therefore be able to benefit from that growth.

With regard to counties, there were many views put forward on what might be an appropriate split between lower and upper tier authorities, and the extent to which either tier was responsible for delivering growth. Of those who disagreed with the approach set out in the consultation, a number of respondents suggested that growth in business rates revenues should be redistributed back to authorities in direct proportion to the formula grant distribution in the baseline

Q1.26 Do you agree this overall approach to funding the New Homes Bonus within the rates retention system?

Yes	No	No specific answer	Not answered
124	103	39	95
47%	39%	15%	

There was a relatively even split in the responses to this question. Many of those respondents who replied to the question welcomed the Government's clear statement of commitment to the ongoing funding of the New Homes Bonus, providing the stability and certainty needed to deliver the incentive for new homes.

Of those who disagreed with the approach set out in the consultation document on funding of the New Homes Bonus, a number were opposed to the principle of funding the New Homes Bonus from business rates income. Some respondents argued that the move away from Formula Grant removed the anomaly whereby additional council tax from new homes was equalised by the Formula Grant process. A number of respondents also expressed concern about the split in bonus payments between the different tiers of authority, and suggested that they be redistributed on the same basis as growth in business rates.

Q1.27 What do you think the mechanism for refunding surplus funding to local government should be?

Redistribute in proportion to baselines	Other response	Not answered
177	81	103
69%	31%	

More than two thirds of respondents who answered this question agreed that surplus funding from the New Homes Bonus top slice should be redistributed in proportion to baselines. Others suggested that it should be redistributed on the basis of the same 80/20 split, or that it should be proportionate to the New Homes Bonus received by each Council.

Q1.28 Do you agree that the current system of business rates reliefs should be maintained?

Yes	No	No specific answer	Not answered
249	9	17	86
91%	3%	6%	

There was strong support for the proposal that the current system of business rates relief should be maintained. A number of respondents, whilst supportive

of the proposal, noted that there was no specific mention of Small Business Rate Relief and sought clarification on the Government's intention with regard to that. A number of respondents also said that it may be necessary to think about how the business rates discount provisions in the Localism Act will work alongside rates retention without having a significant impact on safety net payments.

Q1.29 Which approach to Tax Increment Financing do you prefer and why?

Option 1	Option 2	Neither option	No specific answer	Not answered
57	141	20	46	97
22%	53%	8%	17%	

A majority of those who expressed a preference in response to this question supported the use of Option 2 TIF schemes. They considered that this would be much more effective at providing the certainty over the long term needed to deliver funding for such schemes. The stability provided by removing TIF revenues from any levy assessment would be crucial. Many of those favouring option one noted that this provided maximum flexibility for local authorities, within the principles of prudential borrowing. A number of those who supported option one considered that option 2 schemes could put at risk sufficient funding being available for input into the safety net.

Q1.30 Which approach do you consider will enable local authorities and developers to take maximum advantage of Tax Increment Financing?

Option 1	Option 2	No specific answer	Not answered
39	153	43	126
17%	65%	18%	

A clear majority of respondents considered that Option 2 schemes would enable authorities and developers to take maximum advantage of TIF. Respondents considered that the protection from levy payments would provide much greater certainty, over long periods, on the amount of business rate growth that would be available to service TIF.

Q1.31 Would the risks to revenues from the levy and reset in option 1 limit the appetite for authorities to securitise growth revenues?

Yes	No	No specific answer	Not answered
166	26	39	130
72%	11%	17%	

This question generated very similar responses to question 30, and for very much similar reasons.

Q1.32 Do you agree that pooling could mitigate this risk?

Yes	No	No specific answer	Not answered
104	73	47	137
46%	33%	21%	

Responses to this question were generally rather cautious - many respondents qualified their comments by noting that much would depend on the nature of the overall scheme design, the nature of the pooling arrangements, and the TIF opportunities.

Q1.33 Do you agree that central government would need to limit the numbers of projects in option 2? How best might this work in practice?

Yes	No	No specific answer	Not answered
130	43	65	123
55%	18%	27%	

The majority of the respondents to this question recognised that there would be a need for central government to set some form of limit on the numbers of TIF schemes that might benefit from protection from the levy and any reset. This was important because to allow unfettered Option 2 TIF schemes might create very real pressures on the levy. Many respondents queried whether the limitation might be on the number of schemes, or the value of schemes. Many respondents favoured the introduction of a formal bidding process against clear criteria, although it was also recognised that it was not clear at this stage what the appetite might be for taking forward such schemes.

Chapter 2

Technical paper 1 - Establishing the baseline

TP 1.1 Do you agree with the proposed approach to calculating the amount of business rates to be set aside to fund other grants to local government? If not, what alternative do you suggest and why?

Yes	No	No specific answer	Not answered
52	74	43	192
31%	44%	25%	

There were mixed views on the proposed approach for calculating the amount of business rates to be set aside to fund other grants to local government.

A common theme of respondents, irrespective of their response to the question, was the importance of ensuring that the estimates of 2014-5 business rates yield are accurate, and thought should be given to what mechanisms should be put in place if the estimate is markedly different from the actual yield.

A number of those respondents who did not support the proposal expressed concern that the set-aside would dilute the incentive effect for authorities, and that authorities should be allowed to keep all of the business rates revenues.

A number of respondents were clear that all of the set aside should be returned in full to local government though other grants.

In terms of alternative options, the most frequently cited suggestion was for the Government to use 2012-13 data to calculate the set-aside and allow local authorities to keep the growth in business rates. It was argued that this would act as an early additional incentive to promote growth. Other respondents suggested that the Government should end other grants and allow the functions they supported to be picked up through the retained business rates revenues.

TP 1.2 Do you agree with the proposed approach for making an adjustment to fund New Homes Bonus payments, and for returning any surplus to local authorities in proportion to their baseline funding levels?

Yes	No	Neutral	Not answered
77	58	25	201
48%	36%	16%	

There were mixed views on the proposed approach for dealing with the New Homes Bonus. The majority of those who responded to this question supported the approach and appreciated the Government's commitment to the scheme. A number of those who supported the mechanism for adjustment suggested that the surplus should be returned to local authorities in the same 80/20 split between districts and counties in two tier areas upon which the scheme is constructed

A number of those who opposed the approach considered that the rates retention proposals meant that the rationale for the New Homes Bonus should be reviewed to take account of the fact that councils would retain the council tax income from new homes. Other respondents argued that the New Homes Bonus should be funded from the set aside.

TP 1.3 Do you agree with the proposed approach for making an adjustment in the event of any functions being transferred to or from local authorities?

Yes	No	No specific answer	Not answered
108	26	22	205
69%	17%	14%	

The majority of those who responded to this question supported the Government's proposed approach for making adjustments in the event of any functions being transferred. Some respondents noted that it would be important to ensure that the transfer amount has been calculated in accordance with the new burdens doctrine. Others suggested that the amounts should be based solely on need and not pro-rata to baseline funding.

A number of those who opposed the proposal argued that, if the Government proceeded with the set aside, the funding of new burdens should be met by general taxation, outside the business rates retention system.

TP 1.4 Do you agree with the proposed approach for making an adjustment to fund police authorities, and potentially also single purpose fire and rescue authorities?

Yes	No	Neutral	Not answered
116	22	21	202
73%	14%	13%	

There was strong support for the Government's approach for making an adjustment to fund police authorities and potentially also single purpose fire and rescue authorities.

A number of those respondents who confirmed that they supported the proposals argued that police and fire and rescue authorities do not have significant control over the business growth in an area and so should not be

subject to a scheme that would depend on business growth. Some respondents, both in favour and against the proposal, expressed concern that the stability afforded to police and fire and rescue authorities might be at the expense of other local authorities.

Amongst those respondents who did not support the proposal, a number noted that under existing arrangements, police and fire and rescue authorities are funded through formula grant and, as such, are subject to the same decisions over funding as other local authorities. They suggested that this arrangement should continue with the same safeguards as for other authorities. Other respondents believed that it was not sensible to include some fire and rescue service authorities with the business rates retention scheme, but not others.

TP 1.5 Do you agree with the proposed approach for ensuring that no authority loses out in 2013-14 as a result of managing the business rates retention system within the 2014-15 expenditure control total?

Yes	No	No specific answer	Not answered
135	5	28	193
80%	3%	17%	

There was very strong support for the Government's approach as set out in this question - only five respondents disagreed.

TP 1.6 Do you agree that we should use 2012-13 formula grant after floor damping as the basis for establishing authorities' baseline funding levels? If not, why?

Yes	No	No specific answer	Not answered
82	75	19	185
47%	43%	11%	

Respondents were split broadly on the use of 2012-13 formula grant after floor damping as the baseline for establishing authorities' baseline funding levels.

A number of those in favour of the proposal considered that it would be the fairest way to ensure that no authority is disproportionately affected, and that utilising any other basis would be destabilising

A large number of those who did not support the proposal argued that the baseline should be based on pre-damping levels. It was argued that the damping adjustment acted as a distortion and should be removed, rather than being locked in to future funding arrangements.

A number of other respondents argued that, rather than 2012-13 formula grant, the baseline should be based on earlier years, such as 2010-11 where, it was argued, funding was more clearly related to need. There were different

views on transition grant - some considered that it should be included in the baseline calculation whilst some requested that, as a temporary arrangement, it should not be included in the new arrangements.

TP 1.7 Do you agree that we should use 2012-13 allocations as the base position for floor damping in calculating the 2013-14 formula grant equivalent; and use the 2013-14 formula grant equivalent as the base position for floor damping in calculating individual authority’s baseline funding levels?

Yes	No	Neutral	Not answered
75	60	20	206
48%	39%	13%	

There was a mixed response to this question, with the greatest proportion of those who responded being in favour, with some highlighting that such an approach would help to maintain stability in transition to the new system.

A number of respondents, both for and against the proposals, suggested that the approach risked reinforcing perceived shortcomings from the existing system.

Many of those opposed to the proposal did so since they were opposed to baselines taking account of post damping figures, and argued that they should be based on pre-damped levels

TP 1.8 If not, which years should be used as the base position for floor damping in each of these calculations, and why?

Thirty respondents made suggestions for alternative arrangements, although these were not confined to suggesting alternative years. The most frequent suggestion was to use 2010-11 as the baseline, whilst many of the thirty specific responses to this question made clear that they would support alternative years, or 2012-13, if the baseline was based on pre-damped figures.

TP 1.9 If option one is implemented, do you agree that we should reduce the formula grant for each tier of services according to its Spending Review profile?

Yes	No	Neutral	Not answered
125	3	16	217
87%	2%	11%	

Nearly all of the respondents who expressed a preference on this question agreed that, if option one were to be implemented, the formula grant for each tier of service should be reduced according to its Spending Review profile,

although some of these respondents also made clear that they did not necessarily support option one.

TP 1.10 If so, do you agree with the proposed methodology for splitting formula grant between the service tiers for those authorities that have responsibility for more than one tier of service, as described in annex B?

Yes	No	Neutral	Not answered
86	2	18	255
81%	2%	17%	

Nearly all of the respondents who expressed a preference on this question agreed with the proposed methodology for splitting formula grant between the service tiers for those authorities that have responsibility for more than one tier of service, although some of these respondents also made clear that they did not necessarily support option one.

TP 1.11 If option two is implemented, do you think we should update none, some or all of the data sets used in the formula grant calculations? If you think some should be updated, which ones, and why?

None	Some	All	Other (eg no option 2)	Not answered
28	33	57	24	219
20%	23%	40%	17%	

There was a range of views on the value in updating data if option two was selected, and a number of respondents stated that they did not support option two. Other respondents suggested that they could see merit in updating data in the baseline only if damping adjustments were also removed. There was strong support for updating the data set for population, using the 2011 census.

TP 1.12 If option two is implemented, do you think we should review the formulae for none, some or all of the grants rolled in using tailored distributions? If you think the formulae should be reviewed for some of these grants, which ones, and why?

None	Some	All	Other (eg no option 2)	Not answered
54	12	30	27	238
44%	10%	24%	22%	

A relatively small proportion of respondents considered that there should be a review of the formulae for some, or all, of the grant rolled in should option two

be implemented. A further 28 offered additional comments, including a number that clarified that they did not support the use of option two.

Of those respondents who suggested specific formulae, the most frequently cited were that for Supporting People and for addressing rural needs.

TP 1.13 If option two is implemented, do you think we should review the relative needs formula for concessionary travel?

Yes	No	No specific answer	Not answered
37	50	28	246
32%	44%	24%	

There was a mixed response to this question.

Those in support of a review of the relative needs formulae for concessionary travel noted that the consultation paper recognised that the current formula for concessionary travel has led to many authorities being given significant less funding than is needed for the scheme and that was distributed in the area previously.

However, those who did not support this option said that the issue of concessionary travel had been addressed in detail in the previous formulae review. Some respondents suggested that councils have adapted to the level of resource and any further change would be a zero sum game.

TP 1.14 Do you think we should review any of the other relative needs formulae? If so, which ones and why?

Yes	No	No specific answer	Not answered
27	66	32	236
22%	53%	26%	

The greater proportion of respondents to this question took the view that there would be no value in reviewing any of the other relative needs formulae.

TP 1.15 If option two is implemented, do you think we should alter the balance between service demands and resources; and if so, how?

Yes	No	No specific answer	Not answered
32	46	46	237
26%	37%	37%	

There was a slight preference, amongst respondents to this question, for no change to be made to the balance between service demands and resources.

Amongst those in support of change, there was no clear consensus of changing the balance in favour of need or resource. Some respondents argued that there is a case for altering the weightings in favour of need as this should have the effect of directing further resource to those councils with the highest levels of need. Similarly, it was argued that the local retention of business rates is likely to result in a greater ability to raise resources locally for those authorities with a relatively strong council tax base, and that there is therefore a case for altering the weighting in favour of need. It was suggested that this should have the effect of directing further resource to those councils with the highest levels of need who are least likely to be able to raise resources locally.

Others however argued that the relative resources amount should be increased in relation to the other 2 factors, and suggested that this should rise from the current 26.6% to 32%.

TP 1.16 Do you agree with the proposed approach for establishing guaranteed levels of funding for police authorities, and potentially also single purpose fire and rescue authorities, in 2013-14 and 2014-15?

Yes	No	No specific answer	Not answered
110	12	17	222
79%	9%	12%	

A large majority of the respondents to this question were in favour of the proposed approach for the funding of police authorities and potentially also single purpose fire and rescue authorities in 2013-14 and 2014-15.

Where there was disagreement, this tended to focus on the potential inconsistency of treatment between county fire and rescue authorities, who were proposed to be within the system of retained business rates, and single purpose fire and rescue authorities.

TP 1.17 Do you agree with the proposed approach for funding new burdens within the business rates retention scheme? If not, why?

Yes	No	No specific answer	Not answered
137	12	8	204
87%	8%	5%	

A large majority of respondents to this question supported the proposed approach for funding new burdens within the business rates retention scheme.

A number of those respondents stated that the transfer amount should be calculated in accordance with the new burdens doctrine, and it was of critical importance that the transfer accurately reflected the patterns of costs and/or savings throughout the country. A number of respondents made clear their

view that there should be full and timely consultation on the appropriate distribution for all new section 31 grants or potential revenue support grant.

Those who opposed the proposed approach suggested that any new burdens should be funded outside the business rates retention scheme, potentially via specific grants which would take account of the differing needs. Some respondents suggested that funding for future new burdens should not be funded from growth in business rates yields as this would reduce the incentive and reward mechanisms in the system.

TP 1.18 Do you agree with the proposed approach for dealing with boundary changes and mergers? If not, what alternative would you propose, and why?

Yes	No	No specific answer	Not answered
133	1	8	219
94%	1%	6%	

All but nine of the respondents to this question supported the proposed arrangements for dealing with boundary changes and mergers. A number of respondents suggested that it would be necessary to have more detail on issues such as what might be considered "significant" in terms of service demands and/or business rates income.

TP 1.19 Do you agree with the proposals on the future of Revenue Support Grant?

Yes	No	No specific answer	Not answered
109	24	28	200
68%	15%	17%	

Two thirds of the respondents who replied to this question agreed with the proposals on the future of revenue support grant (RSG).

Of those who opposed the proposal, a number maintained that RSG should remain mandatory and that Government should ensure local government services are fully funded. Others who opposed the proposal took the approach that there was actually no need for RSG and it should be removed, with any adjustments paid through section 31 grants.

Chapter 3

Technical paper 2: Measuring business rates

TP 2.1 In the absence of billing authority estimates for 2013-14 and 2014-15, do you agree with the Government’s proposals for setting the forecast national business rates?

Yes	No	No specific answer	Not answered
85	17	63	196
52%	10%	38%	

A majority of those who answered this question agreed with the Government's proposal for setting the forecast national business rates. A number of respondents commented that the fairness of the proposal and the starting position would depend on the accuracy of the business rates forecast and that it was not clear on how variations against those forecasts might be dealt with. Some respondents also sought clarification on how the forecasts might take account of collection rates and the potential impact of appeals.

TP 2.2 Do you agree with the proposed basis on which proportionate shares would be calculated?

Yes	No	No specific answer	Not answered
125	12	22	202
79%	8%	14%	

A large majority of those who replied to this question agreed with the proposed basis for the calculation of proportionate shares. Some of those who supported the proposal noted that there remained some concerns about how account would be taken of the variability of the business rates system due to factors outside the control of the local authority, including the potential impact of appeals. Some respondents who did not support the proposal said that the proposals assumed that authorities will all grow at the same rate which they argued would not be the case. As a result, they suggested that account needs to be taken of the relative ability to generate business rates growth.

TP 2.3 Which of the options – “spot” or “average” – do you believe would be the fairest means of determining each billing authority’s business rate yield, upon which proportionate shares would be based?

Spot	Average	No specific answer	Not answered
9	150	11	191
5%	88%	7%	

In terms of the respondents who answered this question, there was very strong support for utilising averages in determining each billing authority's business rates yield. Those in support of the proposals noted that it would have the effect of smoothing out volatility, whereas the 'spot' adjustment would not take account of turbulence within the rating system caused by, for example, appeals.

Some of those who supported the spot mechanism believed that taking spot value at the last possible date would ensure the timeliness of the calculation and maintain greatest accuracy.

TP 2.4 Do you agree with the allowable deductions the Government proposes to make to each billing authority's business rates yield, to reflect differences in the local costs of items such as reliefs, in establishing proportionate shares?

Yes	No	No specific answer	Not answered
12	15	19	199
79%	9%	12%	

There was clear support from respondents to this question for the proposals set out in the technical paper for dealing with allowable deductions.

Amongst the comments made by respondents, there were a number of respondents who considered that any changes in mandatory reliefs should be funded by central government and not as part of the business rates system. Others also stated that losses on collection should be included as an allowable deduction. Others sought clarity on why small business rate relief was not discussed in the paper.

Chapter 4

Technical paper 3: Non-billing authorities

TP 3.1 Of the two options outlined for determining a county council's share of a billing authority business rates baseline (pre-tier split), which do you prefer?

There was little difference in the level of support for the two options set out in the technical paper. A number of respondents also suggested a third option whereby business rates were allocated along the same lines as distribution of formula grant between authorities.

Fixed National Shares	34	32%
Individually Tailored Shares	38	37%
Other	26	25%
No specific answer	7	7%
Not answered	256	

TP 3.2 Do you agree that police authorities should receive fixed funding allocations in 2013-14 and 2014-15 through an adjustment to the forecast national business rates?

Yes	No	No specific answer	Not answered
126	11	12	212
85%	7%	8%	

There was strong support from respondents to the proposal that police authorities should receive fixed funding allocations in 2013-14 and 2014-15 through an adjustment to the forecast business rates.

A number of those who did not support the proposal suggested that funding for police authorities should be top sliced from the billing authorities within the relevant force area.

TP 3.3 Do you agree that the services provided by county fire and rescue authorities should be funded through a percentage share of each district council's billing authority business rates baselines (pre-tier split), subject to any tariff or top up required to bring them to their baseline funding level?

Yes	No	No specific answer	Not answered
69	31	16	245
59.5%	26.7%	13.8%	

The greater proportion of those who replied to this question agreed that county fire and rescue authorities should be funded through a percentage share of each district council's billing authority business rates baselines (pre-tier split), subject to any tariff or top up required to bring them to their baseline funding level.

However, a number of the respondents noted that this approach was different to that proposed for single purpose fire and rescue authorities and said that a consistent approach should be adopted for both types of authority. A number of respondents suggested that fire and rescue authorities had limited ability to influence business growth and should be treated in the same manner as police authorities and taken out of the business rates retention system.

TP 3.4 Do you think that single purpose fire and rescue authorities should be funded:

- a. through a percentage share of each district council's billing authority business rates baselines (pre-tier split), subject to any tariff or top up required to bring them to their baseline funding level; or**
- b. through fixed funding allocations for 2013-14 and 2014-15, through an adjustment to the forecast national business rates?**

Option (a)	Option (b)	No specific answer	Not answered
30	80	29	222
22%	58%	21%	

Over half of those who replied to this question considered that single purpose fire and rescue authorities should be funded through fixed funding allocations for 2013-14 and 2014-15, through an adjustment to the forecast national business rates.

Some of those who supported option (b) suggested that it would bring a degree of certainty of funding and allow time for the new system of business rates retention to mature and for any changes to be enacted before reviewing the position for 2015/16 onwards. They also noted that this approach would ensure consistency with police authorities. Conversely, a number of respondents noted that there were differences with the treatment of county fire and rescue authorities and that this was not desirable.

Chapter 5

Technical paper 4: Business rates administration

TP 4.1 Do you agree with the proposed approach for administering billing authorities' payments to central government?

Yes	No	No specific answer	Not answered
136	12	13	200
85%	8%	8%	

There was very clear support for the proposed approach for dealing with administering billing authorities' payments to central government, with approval from 84 per cent of respondents to the question. Of the small number who disagreed with the proposal, a number suggested that the proposals were more complex. A number of respondents, both those supporting the proposals and those who did not, suggested that the proposed use of 24 payments would have impacts on cash flow and that monthly payments might be more appropriate.

TP 4.2 Do you agree with the proposed approach for administering billing authorities' payments to non-billing authorities?

Yes	No	No specific answer	Not answered
104	21	19	217
72%	15%	13%	

A majority of respondents to this question agreed with the proposals set out in the technical paper for administering billing authorities' payments to non-billing authorities. A number of respondents, both those in favour and those who did not support the proposals, suggested that they would prefer to make payments alongside the collection fund (council tax) payments monthly in order to reduce bank charges. A number of authorities stated also there would need to be a mechanism for notifying the Government of changes that require a safety net payment.

TP 4.3 Do you agree with the proposals for year end reconciliation?

Yes	No	No specific answer	Not answered
120	11	17	213
81%	7%	12%	

Most respondents agreed with the proposals set out in the technical paper for dealing with year end reconciliation.

TP 4.4 Do you agree that there should be a process for amending payments to non-billing authorities to reflect in-year changes, similar to the current NNDR2 returns?

Yes	No	No specific answer	Not answered
126	7	14	214
86%	5%	10%	

There was clear and strong support from respondents that there should be a process for amending payments to non-billing authorities to reflect in-year changes, similar to the current NNDR2 returns.

TP 4.5 If there is a process for amending payment schedules, do you think changes should be possible at fixed points throughout the year? How frequently should changes be possible?

Yes	No	No specific answer	Not Answered
114	24	4	219
80%	18%	3%	
Frequency (changes per year)			
Once a Year		10	7%
Twice a Year (6 months)		7	5%
Quarterly		74	54%
Every 4 months		1	1%
Every Month		5	4%
3 - 6 Months		2	2%
Period not specified		39	28%

The majority of respondents to this question agreed that the ability to amend payment schedules should be carried out through fixed points during the year. By far the most favoured option was to introduce quarterly points. Of those who opposed the suggestion of fixed points, a number of respondents preferred to have the flexibility of amendments at any point during the year, as and when required. Others suggested that changes should be limited to one change a year but not at a fixed point.

Some of those who supported fixed changes suggested that the frequency of fixed points should be reduced once the arrangements had become more established.

TP 4.6 Alternatively, do you think changes should only be possible if triggered by significant changes in business rates forecasts? What do you think should constitute a significant change?

Yes	No	No specific answer	Not answered
44	50	36	231
34%	39%	28%	

There was a broad split in respondents' views on whether changes should be triggered only by significant changes in business rates forecasts. Of those in support of such a step, there was no particular trigger that was more frequently cited than others. Amongst those suggested included:

- changes above a threshold of say +/- 5%
- loss of a large business in a small authority
- a 1% change before the mid year point, 2% thereafter and
- a change in excess of the lesser of £1m or 2.5% should trigger a change.

A number of those who did not support the question suggested that they would prefer to mirror the current system to maintain a degree of administrative stability. A number also identified that there could be difficulty in determining what constitutes a "significant" change and that this could be a subjective assessment with different impacts on different authorities.

TP 4.7 Do you agree with the proposed approach for administering payments to and from non-billing authorities?

Yes	No	No specific answer	Not answered
117	6	4	234
92%	5%	3%	

A very large majority of respondents to this question agreed with the proposed approach for administering payments to and from non-billing authorities.

TP4.8 Do you agree with the proposed approach for establishing liability for the levy and eligibility for support from the safety net on the basis of an authority's pre-levy business rates income?

Yes	No	No specific answer	Not answered
111	8	27	214
76%	6%	19%	

A majority of respondents agreed with the proposed approach for establishing liability for the levy and eligibility from the safety net on the basis of an authority's pre-levy business rates income.

A common view expressed by many respondents was that, if an authority is eligible to receive safety net payments, then they are suffering hardship in-year, and should not therefore have to wait until the year-end. If a safety net payment may be required during the year but is delayed until after the financial year, there was a risk that an authority might incur unnecessary borrowing and interest charges.

Chapter 6

Technical paper 5: Tariff, top up and levy options

TP 5.1 Should tariffs and top ups be index-linked, or should they be fixed in cash terms?

Index linked	(Fixed) cash	No specific answer	Not answered
125	32	7	197
76%	20%	4%	

The majority of respondents to this question agreed that tariffs and top ups should be index-linked. Comments in favour of indexation included the view that this would be fairer overall, otherwise the fixed option would vastly favour tariff authorities whose income from business rates would rise (without real growth) as the national non-domestic rates multiplier is uplifted by the Retail Price Index (RPI), while the tariff would remain static. Those who preferred that tariffs and top ups should be fixed suggested that this would maximise the incentive effect and keep the system as simple as possible

TP 5.2 Do you agree that a pool's tariff, or top up, should be the aggregate of the tariffs and top ups of its members?

Yes	No	No specific answer	Not answered
151	1	2	207
98%	1%	1%	

An overwhelming majority of respondents to this question agreed that a pool's tariff, or top up, should be the aggregate of the tariffs and top ups of its members.

TP 5.3 Do you agree that the levy should apply to change in pre-levy income measured against the authority's baseline funding level?

Yes	No	No specific answer	Not answered
138	3	10	210
91%	2%	7%	

A large majority of the respondents to this question agreed that the levy should apply to change in pre-levy income measured against the authority's baseline funding level.

TP 5.4 The main consultation document seeks views on which option for calculating the levy you prefer (flat rate, banded or proportional) and why. What are your views about the levy rate that should be applied if a flat rate levy is adopted?

Few respondents offered specific comments on the levy rate that should be applied if a flat rate were to be adopted. Of those respondents who answered this question, a large proportion confirmed that they did not support the adoption of a flat rate levy. Some respondents suggested that the use of the flat rate approach would favour authorities with a larger tax base and, whilst it would be simple and transparent, it would not be equitable since it would penalise those authorities with a smaller tax base.

Those who expressed support for the flat rate noted that it would provide greater certainty and transparency, and that it should be as low as possible so that the incentive for growth is maximised. Others noted that it would be difficult to comment on the size of the levy without consideration of other elements of the business rates retention system particularly whether tariffs and top ups are cash limited or index linked to RPI.

TP 5.5 If a banded levy is adopted, should the bands be set on the basis of an authority’s gearing, or on some other basis; how many bands should there be and what levy rates that should be applied to each band?

Gearing	Other basis	No specific answer	Not answered
37	3	82	239
30%	3%	67%	

Many respondents to this question said that a banded levy would not be appropriate and that they preferred either an individual levy, or a flat rate levy. Of those who addressed the specific question relating to banding, the setting of bands based on the gearing of the authority's gearing was well supported.

There was not a clear view on the appropriate number of bands. Some respondents argued for a simple system with as few bands as possible to reduce complexity and to make the system easier to manage. Others, however, argued that there would need to be a large number of bands set at a variety of levy rates to negate the effects of gearing and abnormal growth, and to reduce the number of cliff edges. Other respondents noted that further information would be required on the amount of total levy that might be required in order to form a view on the number of bands and the levy rates.

TP 5.6 Under a proportional scheme, what is your view of the levy ratio that should be applied?

Ratio level 1:1	Ratio level 1:0.75	Other	No specific answer	Not answered
52	3	34	43	229
58%	3%	38%		

Of those who responded to this question, there was majority of support for the levy, in a proportional scheme, to be set at a ratio of 1:1. Some respondents considered that the principle that a 1 per cent increase in individual authority business rates could only result in a 1 per cent increase in retained income was a sensible and comprehensible approach. Others suggested that this approach manages disproportionate growth and gives an incentive to promote growth better than the others.

Others argued for different ratios that ranged from 1:3 to 1:025, whilst it was also noted by some respondents that the most important consideration would be to ensure that it is set at the lowest possible level to provide a sufficient levy pot to support authorities experiencing a fall in retained income

TP 5.7 Do you agree that pools of authority should be set a lower levy rate, or more favourable levy ratio than would have been the case if worked out on the aggregate of the pool members levy?

Yes	No	No specific answer	Not answered
41	99	15	206
27%	64%	10%	

There was only limited support for the possibility that pools of authority should be set a lower levy rate, or a more favourable levy rate than would have been the case if the levy were worked out on the aggregate of the pool members' levy. Over 60 per cent of the respondents to the question did not support such an approach, noting that it may negatively impact on the funding of authorities not in the pool and no authority should be disadvantaged through choosing not to pool.

TP 5.8 Do you agree that safety net payments should be triggered by changes in an authority's retained income?

Yes	No	No specific answer	Not answered
150	1	3	207
97%	1%	2%	

The overwhelming majority of respondents to this question agreed that safety net payments should be triggered by changes in an authority's retained income.

TP 5.9 The main consultation document seeks views on whether there should be a safety net for annual changes in pre-levy income. If so, what percentage change in annual income do you think that authorities could reasonably be expected to manage before the safety net kicked-in?

Percentage (Divided by No who have answered question)					
0%	3	2%	Various	3	2%
1%	10	7%	5%	16	12%
2%	6	4%	5-10%	3	2%
1-2%	2	2%	7.50%	1	1%
2-3%	2	2%	8%	1	1%
3%	2	2%	10%	15	11%
2 - 5%	1	1%	15%+	1	1%
Comments, but no percentage suggested		69			
Answered Question	135	37.4%	Not Answered	226	62.6%

There was a wide range of responses to this question with limited consistency on what respondents considered might be an appropriate percentage change in annual income. The range of suggestions varied between nil (i.e. the safety net should kick in as soon as there was any reduction in pre-levy income, up to 15 per cent (subject to the level of pre-levy income being no lower than the baseline figure). Of those responses that identified a figure, the most frequent suggestions were (in order of frequency) changes of 5 per cent, 10 per cent and 1 per cent.

Some respondents noted that there was a risk that, if the safety net is set at the wrong level, it may result in councils maintaining increased levels of reserves in order to mitigate the risk of income volatility.

A number of respondents suggested that it was difficult to come to a view on an appropriate percentage without detailed modelling of the chosen scheme.

TP 5.10 The main consultation document also seeks views on whether there should be a safety net against absolute falls in income below an authority's baseline funding levels. If so, at what percentage below baseline should the safety net kick-in?

Percentage (Based on those who have answered question)			
0%	6	3%	1
	5%		1%
1%	14	5%	25
	11%		19%
2%	6	5-10%	1
	5%		1%
1-2%	1	8%	1
	1%		1%
2.5%	1	10%	5
	1%		4%
2-3%	1		
	1%		
No percentage suggested		70	53%
Answered question		132	37%
Not answered		229	63%

Again, as with question 9, there was a variety of suggestions provided by respondents to this question. However, and consistent with comments from some respondents that this could be seen to be the more significant and important element of the safety net, the percentages that attracted the greatest level of support were lower than in question 9. The level most frequently suggested was 5 per cent, and the next most frequently cited being between 0 per cent and 2 per cent.

A number of respondents again suggested that it was difficult to come to a view on an appropriate percentage without detailed modelling of the chosen scheme.

TP 5.11 Do you think that for the purposes of the baseline safety net, the baseline should be annually updated by RPI, or not?

RPI	Not RPI	No specific answer	Not answered
154	8	5	194
92.2%	4.8%	3.0%	

A very large majority of respondents to this question considered that, for the purposes of the baseline safety net, the baseline should be annually updated by RPI.

TP 5.12 Do you think that the safety nets should provide an absolute guarantee of support, or should financial assistance be scaled back if there is insufficient funding in the levy pot?

Guaranteed support	Scaled back	Other	No specific answer	Not answered
122	7	13	13	206
78.7%	4.5%	8.4%	8.4%	

Of those who responded to this question, the majority considered that the safety net should provide an absolute guarantee of support. Some respondents argued that it would be wrong to scale back safety net payments to an authority that is already suffering financial problems. It was said that the government should set the levy and safety net arrangements in such a way to avoid this problem arising but if there were insufficient funding in the pot, the safety net payments should be paid out and the cost would be a first charge on the future years' levy. Alternatively, other respondents said that a shortfall in the levy pot should be topped up from surplus funds in either the 'set aside' or the remainder of the RSG.

Other respondents suggested that, without an absolute guarantee of support, Councils may decide to hold higher levels of local contingency reserves

TP 5.13 Should safety net support be paid in year, or after a year-end?

In Year	Year-end	Both	No specific answer	Not answered
120	12	16	7	206
77.4%	7.7%	10.3%	4.5%	

There was strong support for safety net support to be paid in year, with only 8 per cent of respondents to this question suggesting that it should not be paid until the year-end.

TP 5.14 Do you agree that pools should be treated as single bodies?

Yes	No	No specific answer	Not answered
142	8	45	166
72.8%	4.1%	23.1%	

There was a clear majority in support of the proposal set out in the technical paper that pools should be treated as single bodies.

Chapter 7

Technical paper 6: Volatility

TP 6.1 Do you agree that some financial assistance should be provided to authorities for the effects of volatility?

Yes	No	No specific answer	Not answered
165	0	2	194
98.8%	0.0%	1.2%	

There was overwhelming support for the proposal that some financial assistance should be provided to authorities for the effects of volatility. Some respondents made clear that the impact from some events would be too difficult to manage without assistance.

TP 6.2 Of the options set out in the paper, which would you prefer? Do you agree with the Government’s analysis that a safety net, instead of an events-based, or application-based approach offers the best way of managing volatility?

Events based application	Application based approach	Safety net	No specific answer	Not answered
12	4	126	17	203
7.5%	2.5%	79.2%	10.7%	

Amongst respondents to this question, there was very strong support for the proposal that a safety net offered the best way of managing volatility. Some of the respondents to this question said that such an approach provides the greatest clarity, certainty and probably equity and the other two options could become bureaucratic, burdensome and open to subjectivity. Some respondents suggested that, in addition to a safety net, thought should be given to providing some opportunity for authorities to apply for additional support in particular circumstances.

Chapter 8

Technical paper 7: Revaluation and transition

TP 7.1 Do you agree that tariffs and top ups should be adjusted at a Revaluation to ensure that authorities' retained income is, so far as possible, unaffected by the impact of the revaluation?

Yes	No	No specific answer	Not answered
136	13	8	204
86.6%	8.3%	5.1%	

A clear majority of respondents to this question agreed that tariffs and top ups should be adjusted at a Revaluation to ensure that authorities' retained income is, so far as is possible, unaffected by the impact of the revaluation. Some respondents highlighted that the impact of a revaluation is outside the control of an individual local authority, and an adjustment that removed the impact of the revaluation would be welcomed. Others noted that, in order to maintain a basic level of stability in the system, windfall gains or losses at revaluation should be neutralised as far as possible.

Amongst those who did not support the proposal, concern was expressed that this proposal would unfairly handicap authorities that have limited ability to expand their physical tax base

TP 7.2 Do you agree that, having made an adjustment to tariffs and top ups, there should be no further adjustments to reflect subsequent appeals against the rating list?

Yes	No	No specific answer	Not answered
54	77	24	206
34.8%	49.7%	15.5%	

There was a mixed response to this question. Most of the respondents to the question were concerned about how appeals might be dealt with in the proposed arrangements - for some respondents, this was a factor to be considered despite their support in general for the proposal, whereas for others, it was a key reason for not supporting the proposal.

A number of respondents were concerned about the impact of appeals given that they had no control over their impacts. In addition, concern was expressed that appeals can take a long time to settle, and when substantial properties are affected, they can have a material effect on revenue in one year.

Amongst those respondents who supported the proposal, it was suggested that any extreme effects of appeals should be taken care of by the safety net.

TP 7.3 Do you agree that transitional relief should be taken outside the main business rates retention scheme?

Yes	No	No specific answer	Not answered
145	4	6	206
93.6%	2.6%	3.9%	

The great majority of respondents to this question agreed that with the proposal in the technical paper that transitional relief should be taken outside the main business rates retention scheme. A number of respondents, including both supporters and opponents of the proposal, noted that it would generate additional complexity.

TP 7.4 Do you agree with the Government’s proposal for a system of transitional adjustments?

Yes	No	No specific answer	Not answered
137	7	6	211
91.3%	4.7%	4.0%	

The great majority of respondents to this question agreed with the proposals set out in the technical paper for a system of transitional adjustments.

TP 7.5 Do you agree that any deficit on transitional adjustments should be charged to the levy pot?

Yes	No	No specific answer	Not answered
57	84	9	211
38.1%	56.0%	6.0%	

The greater proportion of respondents to this question did not agree that any deficit on transitional adjustments should be charged to the levy pot. Many of these respondents argued that too many demands on the levy pot could make it impossible to predict the required size of the pot and would put greater pressure on the levy, and that a large levy to cover this risk would impact on the incentive effect. Many respondents argued instead that any deficit should be funded from the set aside.

Chapter 9

Technical paper 8: Renewable energy

TP 8.1 Do you agree that the generation of power from the renewable energy technologies listed above should qualify as renewable energy projects for the purposes of the business rates retention scheme?

Yes	No	No specific answer	Not answered
142	1	7	211
94.7%	0.7%	4.7%	

The overwhelming majority of respondents to this question agreed that the technologies set out in the technical paper should qualify as renewable energy projects for the purposes of the business rates retention scheme. A number made the point that the list should be capable of being updated as new forms of renewable energy are identified.

A small number of respondents suggested additions to the list of which included that solar farms and solar thermal and combined heat and power, and small scale ground source and air source heat pumps. A small number of respondents suggested that the proposal could be extended to other low carbon electricity generation such as nuclear power.

TP 8.2 Do you agree that establishing a baseline of business rate income from existing renewable energy projects against which growth can be measured is the most effective mechanism for capturing growth. If not, what alternative approach would you recommend and why?

Yes	No	No specific answer	Not answered
126	7	6	222
90.7%	5.0%	4.3%	

The large majority of respondents to this question agreed with the proposal to establish a baseline of business rate income from existing renewable energy projects against which growth can be measured.

Amongst those who did not support the proposal, some respondents suggested that it should apply to existing projects as well as new ones. Others considered that the Valuation Office Agency would be able to capture projects during their routine maintenance of the list. A number thought also that a baseline would not be necessary since it would be self-evident when such projects were established. A small number of respondents queried

whether the incentive should be based on kilowatts of energy produced as opposed to rateable values.

TP 8.3 Do you agree with the proposal to define “renewable energy projects” using, as a basis, the definition in previous business rates statutory instruments?

Yes	No	No specific answer	Not answered
133	8	1	219
93.7%	5.6%	0.7%	

A large majority of respondents to this question agreed with the proposal to define "renewable energy projects" using, as a basis, the definition in previous business rates statutory instruments. A number of respondents highlighted the need for such arrangements to be flexible enough to capture future new renewable technologies.

TP 8.4 Do you agree with the proposal for identifying qualifying business rates income from new renewable energy technologies installed on existing properties?

Yes	No	No specific answer	Not answered
137	1	3	220
97.2%	0.7%	2.1%	

The overwhelming majority of respondents to this question agreed with the proposal for identifying qualifying business rates income from new renewable energy technologies installed on existing properties.

A number of respondents noted that the rateable value of some renewable energy projects was relatively low compared to some other business uses, and suggested that there was merit in rewarding such schemes on the basis of the energy generated.

TP 8.5 Do you agree with the proposal that the business rates income from Energy from Waste plants that qualify as being from a renewable energy project should be determined by the Valuation Office Agency apportioning the rateable value attributable to renewable energy generation? If not, what alternative would you propose, and why?

Yes	No	No specific answer	Not answered
122	15	2	222
87.8%	10.8%	1.4%	

The majority of respondents to this question agreed with the proposal that business rates income from Energy from Waste plants that qualify as being from a renewable energy project should be determined by the Valuation Office Agency. Amongst those who did not support the proposal, some respondents

argued that the value should be based on the electricity generated by the plant.

TP 8.6 Do you agree with the proposal that the billing authority should be responsible for determining which properties qualify as a renewable energy project?

Yes	No	No Clear Answer	Not Answered
111	21	9	220
78.7%	14.9%	6.4%	

The majority of respondents to this question agreed that it would be for the billing authority to determine which properties qualify as a renewable energy project. Of those who did not support the proposal, a large number considered that it would be more appropriate for the Valuation Office Agency to determine which properties qualify as they have the particular expertise in this area and would be required to provide a certificate where rate apportionment is required.

TP 8.7 Do you agree that the revenues from renewable energy projects should be retained, in two tier areas, by the local planning authority, or do you consider that the lower tier authority should receive 80 per cent of the business rates revenue and the upper tier authority 20 per cent.

Retained by local planning authority	80/20 split	Other split	No specific answer	Not answered
60	18	18	12	253
55.6%	16.7%	16.7%	11.1%	

The majority of respondents to this question considered that all of the revenues from renewable energy projects should be retained by the local planning authority that was responsible for granting planning permission for the project including, for example, the upper tier authority where they were the waste planning authority. A smaller proportion of respondents felt that neither this option, nor the suggested 80/20 split was appropriate, and suggested that a more even split between the tiers, or one that was negotiated, would be more appropriate. A small number of respondents commented that systems should be put in place to ensure that at least some of the funding was directed to the very local level within which the project was based.

Chapter 10

Summary of general responses to the consultation

In addition to the 361 responses who responded to the specific questions set out in the consultation document and the eight associated technical papers, the department received a further 100 responses which commented in general terms on the issues raised by the consultation, but whose responses did not lend themselves to analysis against specific questions. However, the department has considered each of these responses, and has taken account of all the relevant issues. This section summarises the key themes of the issues raised, many of which have already been highlighted.

Parish and town councils should receive a proportion of retained business rates

- 32 respondents raised views that local councils should be able to retain a proportion of business rates owing to the important role that local councils play in promoting local economic growth
- six respondents suggested that the proportion of business rates retained by local councils should be between 5 per cent and 7 per cent
- 17 respondents suggested that local councils should be eligible for business rate relief.
- many respondents pointed out this could be a way of funding local councils' increased role in delivering local services and managing local assets

The baseline should be set fairly and the datasets used updated/ revised to achieve this

- there was a variety of views on the use of Formula Grant to set the baseline, with some respondents stating the current system was unfair and opaque and others favouring stability
- five respondents would like to see a review of the distribution of Supporting People grant. Respondents argued that the current formula penalises success and favours rural rather than urban areas, where demand for homelessness services is often far greater

The growth incentive is not strong enough

- responses on whether the proposals struck the right balance between incentives and protections were mixed
- many respondent argued against the set aside since, in their view, it would remove growth from the system
- there was support for long reset periods to ensure that the benefits of growth were retained locally

- some respondents suggested that local authorities needed greater control over a wider range of levers to promote economic growth, such as skills and planning

Protections are not strong enough

- a number of respondents were concerned that local authorities less able to respond to the growth incentive would not have sufficient resource to meet the needs of the local population
- some respondents suggested that there was no correlation between business rate base and need
- other respondents also said that the system needed to be flexible to reflect changes in demand, in particular in the provision of adult social care services. Therefore, frequent resets would be necessary

The system might create perverse incentives to promote high-yielding business types such as retail

- a number of respondents highlighted the risk that the proposals might perversely incentivise local authorities to promote growth in high-yield businesses rather than promote investment in high-value, low-yield businesses
- concerns were raised that this could penalise local authorities whose growth strategy focussed on low-yield business, such as the knowledge or technology industries

Some concern that the timetable for implementation is too ambitious

- a number of respondents expressed concern that the timescales for implementation were too ambitious, especially given the need for robust financial planning and the onset of other reforms in 2013/14

Complexity of the proposals

- a number of respondents suggested that the proposals risked replacing one complex system with another equally complex one

The renewable energy commitment

- respondents generally welcomed the renewable energy commitment
- some suggested that even 100 per cent local rates retention would not be a sufficiently strong incentive to enable local authorities to promote renewable energy projects given that local opposition to such schemes is often strong

Police, and Fire and Rescue, Authorities should be kept outside of the system

- respondents welcomed the proposal to keep Police Authorities outside of the proposed system, especially given their limited impact on economic growth
- a number of respondents argued that fire and rescue authorities should be funded outside of the proposed system, owing to their limited impact on economic growth

Annex A

List of respondents

1. Adur District Council
2. Amber Valley Borough Council
3. Arun District Council
4. Asda
5. Ashfield District Council
6. Ashford Borough Council
7. AspinallVerdi
8. Association of Chief Police Officers
9. Association of Convenience Stores
10. Association of Directors of Adult Social Care
11. Association of Directors, Environment, Economy, Planning & Transport
12. Association of Greater Manchester Authorities
13. Association of Metropolitan Fire & Rescue Authorities –
Treasurers
14. Association of North East Councils
15. Audit Commission
16. Avon & Somerset Police Authority
17. Aylesbury Vale District Council
18. Babergh and Mid Suffolk District Councils
19. Barnsley & Rotherham Chamber of Commerce
20. Barnsley Metropolitan Borough Council
21. Basildon Borough Council
22. Basingstoke & Deane Borough Council
23. Basingstoke and Deane Borough Council - Labour Group
of Councillors
24. Bassetlaw District Council
25. Bath & North East Somerset Council.
26. Bedford Borough Council
27. Bedfordshire and Luton Fire and Rescue Service
28. Berkshire Unitary Authorities
29. Birmingham City Council.
30. Blaby District Council.
31. Black Country Councils - Dudley, Sandwell, Walsall and
Wolverhampton
32. Blackburn with Darwen Borough Council
33. Blackpool Council
34. Bodmin Town Council
35. Bolton Council
36. Boston Borough Council

37. Boughton Monchelsea Parish Council
38. Boxley Parish Council
39. Bracknell Forest
40. Bradford Council
41. Bridport Town Council
42. Brighton & Hove City Council
43. Bristol City Council
44. British Chambers of Commerce
45. British Council of Shopping Centres
46. British Property Federation
47. British Retail Consortium
48. Bromsgrove District Council
49. Broxtowe Borough Council
50. Buckinghamshire and Milton Keynes Fire Authority
51. Buckinghamshire County Council
52. Burnley Borough Council
53. Business Development Services (NW Essex)
54. Business West
55. Calderdale Council
56. Cambridge City Council
57. Cambridgeshire and Peterborough Fire Authority
58. Cannock Chase District Council
59. Carlisle City Council
60. CBI
61. CBRE
62. Centre for Cities
63. Centro
64. Charities' Property Association
65. Charnwood Borough Council
66. Chartered Institute of Public Finance & Accountancy
67. Chelmsford Borough Council
68. Cheltenham Borough Council
69. Cherwell District Council
70. Cheshire East Council
71. Cheshire Fire and Rescue Service
72. Cheshire Police Authority
73. Cheshire West and Chester Council
74. Chesterfield Borough Council
75. Chief Fire Officers Association
76. Christchurch Borough Council
77. Churches' Legislation Advisory Service
78. CIPFA Benefits and Revenues Consortium
79. Cirencester Town Council
80. City Finance Commission
81. City of Lincoln Council
82. City of London

83. City of York Council
84. Cleveland Fire Authority
85. Colchester Borough Council
86. Combined Heat & Power Association
87. Copeland Borough Council
88. Core Cities Group
89. Cornwall Council
90. Cotswold District Council
91. County Councils Network
92. County Durham and Darlington Fire and Rescue Authority
93. Coventry City Council
94. Coxheath Parish Council
95. Craven District Council
96. Crawley Borough Council
97. Cumbria County Council
98. Cushman and Wakefield LLP
99. Cyrenians
100. Dacorum Borough Council
101. Dartford Borough Council
102. Derby City Council
103. Derbyshire County Council
104. Derbyshire Dales District Council
105. Derbyshire Fire and Rescue Service
106. Devon and Somerset Fire and Rescue Authority
107. Devon Association of Local Councils
108. Devon County Council
109. District Councils' Network
110. Doncaster Council
111. Dorchester Town Council
112. Dorset County Council
113. Dorset Fire Authority
114. Dover District Council
115. Dover Society
116. Dudley Metropolitan Borough Council
117. Durham Constabulary
118. Durham County Council
119. DWF LLP
120. Dyfed-Powys Police Authority/ Police Authorities of Wales
121. E.ON UK
122. East Devon District Council
123. East Dorset District Council
124. East Hampshire District Council and Havant Borough Council
125. East Lindsey District Council
126. East London Business Alliance
127. East Riding of Yorkshire Council

128. East Sussex County Council
129. East Sussex Fire & Rescue Service
130. Eden District Council
131. EDF Energy
132. EEF
133. EIllesmere Town Council
134. Elmbridge Borough Council
135. Environmental Services Association
136. Epping Forest District Council
137. Epsom and Ewell Borough Council
138. Essex Authorities joint response
139. Essex County Council
140. Essex Fire Authority
141. Exeter Chamber of Commerce and Industry
142. Exeter City Council
143. Falmouth Town Council
144. Fareham Borough Council
145. Federation of Small Businesses
146. Fenland District Council
147. Fire Officers Association
148. Forest of Dean District Council
149. Forum of Private Business
150. Fylde Borough Council
151. Gateshead Council
152. Gedling Borough Council
153. Gloucester City Council
154. Gloucestershire County Council
155. Gosport Borough Council
156. Grant Thornton UK LLP
157. Gravesham Borough Council
158. Great Yarmouth Borough Council
159. Greater Birmingham and Solihull Local Enterprise Partnership
160. Greater London Authority
161. Greater Manchester Combined Authority
162. Greater Manchester Fire and Rescue Service
163. Guildford Borough Council
164. Gwent Police Authority
165. Hadlow Parish Council
166. Halton Borough Council
167. Hampshire Chamber of Commerce
168. Hampshire County Council
169. Hampshire Fire & Rescue Authority
170. Hampshire Police Authority
171. Harborough District Council
172. Harpenden Directory

173. Harpenden Retail Partnership
174. Harpenden Town Council
175. Harrogate Borough Council
176. Hart District Council
177. Hartley Parish Council
178. Hatfield Town Council
179. Havant Council of Community Service
180. Heart of the South West Local Enterprise Partnership
181. Hereford & Worcester Fire and Rescue Service
182. Herefordshire Council
183. Hertford Town Council
184. Hertfordshire Association of Parish and Town Councils
185. Hertfordshire County Council
186. High Peak Borough Council
187. Homeless Link
188. Huntingdonshire District Council
189. Hyndburn Borough Council
190. Institute of Directors
191. Institute of Revenues Rating and Valuation
192. Ipswich Borough Council
193. Isle of Wight Council
194. Jackie Doyle-Price MP
195. Kent Association of Local Council Clerks
196. Kent Branch of the Society of Local Council Clerks
197. Kent County Council
198. Kent Fire and Rescue Service
199. Kettering Borough Council
200. Kings Lynn and West Norfolk Borough Council
201. Kirklees Council
202. Knowsley Council
203. Lancashire Combined Fire Authority
204. Lancashire County Council
205. Lancashire Local Authorities - joint response
206. Leeds City Council
207. Leicester City Council
208. Leicester, Leicestershire and Rutland Combined Fire and Rescue Authority
209. Leicestershire County Council
210. Lenham Parish Council
211. Liberal Democrat Parliamentary Policy Committee
212. Lichfield District Council
213. Lincolnshire County Council
214. Liverpool Chamber of Commerce
215. Liverpool City Council
216. Liverpool City Region
217. Local Government Association

218. Local Government Association Fire Services Management Committee
219. Local Government Association - New Nuclear Local Authorities Group
220. Local Government Yorkshire & Humber
221. Localis
222. London Borough of Barking and Dagenham
223. London Borough of Barnet
224. London Borough of Bexley
225. London Borough of Brent
226. London Borough of Bromley
227. London Borough of Camden
228. London Borough of Croydon
229. London Borough of Ealing
230. London Borough of Enfield
231. London Borough of Greenwich
232. London Borough of Hackney
233. London Borough of Hammersmith and Fulham
234. London Borough of Haringey
235. London Borough of Harrow
236. London Borough of Havering
237. London Borough of Hounslow
238. London Borough of Islington
239. London Borough of Lambeth
240. London Borough of Lewisham
241. London Borough of Merton
242. London Borough of Newham
243. London Borough of Redbridge
244. London Borough of Richmond Upon Thames
245. London Borough of Southwark
246. London Borough of Sutton
247. London Borough of Tower Hamlets
248. London Borough of Waltham Forest
249. London Borough of Wandsworth
250. London Councils
251. London Fire Brigade
252. London First
253. Luton Borough Council
254. Maidstone Borough Council
255. Maldon District Council
256. Malvern Hills District Council
257. Manchester City Council
258. Melton Borough Council.
259. Mental Health Concern
260. Mersey Travel
261. Metropolitan Fire and Rescue Authorities

262. Middlesbrough Council
263. Milton Keynes Council
264. Morland Parish Council
265. National Association of Local Councils
266. National Association of Voluntary and Community Action
267. National Council for Voluntary Organisations
268. New Forest District Council
269. New Local Government Network
270. New West End Company
271. Newark and Sherwood District Council
272. Newbury Town Council
273. Newcastle City Council
274. Newcastle-under-Lyme Borough Council
275. Norfolk County Council
276. North Devon Council
277. North Dorset District Council
278. North East Chamber of Commerce
279. North East Lincolnshire Council
280. North Hertfordshire District Council
281. North Kesteven District Council
282. North Lincolnshire Council
283. North Norfolk District Council
284. North Somerset Council
285. North Tyneside Council
286. North Warwickshire Borough Council
287. North Yorkshire County Council
288. North Yorkshire Fire and Rescue Authority
289. Northampton Borough Council
290. Northamptonshire County Council
291. Northumberland County Council
292. Northumbria Police Authority
293. Norwich City Council
294. Nottingham City Council
295. Nuneaton and Bedworth Borough Council
296. Office for National Statistics
297. Oldham Council
298. Oldham Liberal Democrats
299. Oxford City Council
300. Oxfordshire County Council
301. Partnership for Urban South Hampshire
302. Pendle Borough Council
303. Peterborough City Council
304. Plymouth City Council
305. Police Authority Treasurers Society
306. Poole Borough Council
307. Poynton with Worth Town Council

308. Preston City Council
309. Prologis
310. Purbeck District Council
311. Royal Borough of Kingston upon Thames
312. Redcar & Cleveland Borough Council
313. Redditch Borough Council
314. REG Windpower
315. Reigate and Banstead Borough Council
316. Renewable Energy Association
317. RenewableUK
318. Revenues & Benefits Partnership between Purbeck District Council, West Dorset District Council and Weymouth & Portland Borough Council
319. Ribble Valley Borough Council
320. Royal Institute of Chartered Surveyors
321. Rochdale Metropolitan Borough Council
322. Rochford District Council
323. Rossendale Borough Council
324. Rother District Council
325. Rotherham Council
326. Royal Borough of Kensington and Chelsea
327. Royal Borough of Windsor and Maidenhead
328. Rugby Borough Council
329. Runnymede Borough Council
330. Rushcliffe Borough Council.
331. Rushmoor Borough Council
332. Rutland County Council
333. RWE Npower Renewables Ltd
334. Salford City Council
335. Sandwell Council
336. Scarborough Council
337. Sedgemoor District Council
338. Sefton Metropolitan Borough Council
339. Sevenoaks District Council
340. Sevenoaks Town Council
341. Shanklin Town Council
342. Sheffield City Council
343. Shepway District Council
344. Shropshire and Wrekin Fire and Rescue Authority
345. Shropshire Council
346. Special Interest Group of Metropolitan Authorities
347. Smeeth Parish Council
348. SNR Denton on behalf of FP North LTD
349. Society of County Treasurers
350. Society of District Council Treasurers
351. Society of Local Council Clerks, Sussex County Branch.

352. Society of London Treasurers
353. Society of Local Authority Chief Executives
354. Solar Twin
355. Solihull Metropolitan Borough Council
356. Somerset Association of Local Councils
357. Somerset County Council
358. South Bank Employers' Group
359. South Bucks District Council
360. South Derbyshire District Council
361. South East England Councils.
362. South East Strategic Leaders
363. South Gloucestershire Council
364. South Hams District Council and West Devon Borough Council
365. South Kesteven District Council
366. South Lakeland District Council.
367. South Norfolk Council
368. South Northamptonshire Council
369. South Oxfordshire and Vale of White Horse District Councils
370. South Somerset District Council
371. South Tyneside Council.
372. SPARSE-Rural and Rural Services Network
373. Spelthorne Borough Council
374. Sporta
375. SSE (formerly Scottish and Southern Energy)
376. St Albans City and District Council
377. St Edmundsbury Borough Council
378. St Stephen Parish Council
379. St. Helens Council
380. Staffordshire County Council
381. Staffordshire Fire and Rescue Service
382. Staffordshire Moorlands District Council
383. Stevenage Borough Council
384. Stockport Council
385. Stockton on Tees Borough Council
386. Stoke-on-Trent City Council
387. Stratford on Avon District Council
388. Stratton St Margaret Parish Council
389. Stroud District Council
390. Suffolk Association of Local Councils
391. Suffolk County Council
392. Sunderland City Council
393. Surrey County Council
394. Surrey Heath Borough Council
395. Surrey Police Authority

396. Swale Borough Council
397. Swanley Town Council
398. Tadley Town Council
399. Tameside Metropolitan Borough Council
400. Tamworth Borough Council
401. TAS Partnership Ltd
402. Taunton Deane Borough Council
403. Teignbridge District Council
404. Telford & Wrekin Council
405. Tendring District Council
406. Test Valley Borough Council
407. Teston Parish Council
408. Thames Valley Police Authority
409. Thanet District Council
410. The Association of Transport Co-ordinating Officers
411. Three Rivers District Council
412. Thurnham Parish Council
413. Thurrock Borough Council
414. Tonbridge & Malling Borough Council
415. Torbay Council
416. Torbay Development Agency
417. Torrington District Council
418. Trafford Council
419. Transitional Grant Authorities
420. Treasury Holdings
421. Trowbridge County Town Initiative
422. Trowbridge Town Council
423. Tyne Housing Association
424. Uckfield Town Council
425. Urban Matters
426. Uttlesford District Council
427. Valerie Vaz MP
428. Wakefield Metropolitan Borough Council
429. Walsall MBC
430. Wandsworth and Lambeth Councils
431. Warrington Borough Council
432. Warwick District Council
433. Warwickshire County Council
434. Watford Borough Council
435. Waveney District Council and Suffolk Coastal District Council
436. Waverley Borough Council
437. Welwyn Hatfield Council
438. West Berkshire Council.
439. West Dorset District Council
440. West Midlands Fire and Rescue Authority

441. West of England Local Enterprise Partnership
442. West Oxfordshire District Council
443. West Somerset Council
444. West Sussex County Council
445. West Yorkshire Fire and Rescue Authority
446. Westminster City Council
447. Weymouth & Portland Borough Council
448. Wigan Council
449. Wirral Council
450. Woking Borough Council
451. Wokingham Borough Council
452. Wolverhampton City Council
453. Wolverton and Greenleys Town Council
454. Woodley Town Council
455. Worcester City Council
456. Worcestershire County Council
457. Worthing Borough Council
458. Wychavon District Council
459. Wycombe District Council
460. Wyre Forest District Council
461. Your Homes Newcastle