



SOUTH  
KESTEVEN  
DISTRICT  
COUNCIL

## Officer Delegated Decision

27 May 2025

Richard Wyles, Deputy Chief Executive  
and Section 151 Officer

### NEC Revenues: Small Business Rates Relief Review

To request authorisation to engage with NEC Revenues to undertake a Small business Rates Relief review, in the absence of the Visiting Officer within the Revenues Team.

#### Contact

Claire Moses, Head of Service (Revenues, Benefits and Customer Service)

✉ [claire.moses@southkesteven.gov.uk](mailto:claire.moses@southkesteven.gov.uk)

<b>Decision made by:</b>	Richard Wyles, Deputy Chief Executive and Section 151 Officer
<b>Decision:</b>	To engage with NEC Revenues for this service during June to September 2025
<b>Public or Exempt:</b>	Public
<b>Reasons for exemption:</b>	N/A
<b>Conflicts of interest:</b>	No
<b>Policy compliant:</b>	Yes
<b>Details of delegation:</b>	The Council's Contract Procedure Rules allow for contracts with a total value of up to £200,000 to be approved by the Director.

## **1. Implications**

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

### ***Finance***

- 1.1 There are no financial implications for the Council. The costs of the service will be realised as a result of the additional revenue generated.

*Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer*

### ***Procurement***

- 1.2 Consultation with Procurement has taken place and advice has resulted in this ODD.

*Completed by: Helen Baldwin, Procurement Lead*

### ***Legal and Governance***

- 1.3 The Transactional Processing Services document has been approved and will be reviewed during the term of contract activities (June 2025 to September 2025).

*Completed by: Graham Watts, Assistant Director (Governance and Public Protection) and Monitoring Officer*

## **2 The Purpose of the Report**

- 2.1 In April 2024, the two Visiting Officers the Revenues Team handed in their notice, with one month notice period.
- 2.2 The service immediately proceeded with recruitment activities, which have been undertaken on three separate occasions, resulting in no offer of formal recruitment into the roles.
- 2.3 In January 2025, discussions were undertaken with the Revenues and Benefits software provider, NEC in regard to support they may have been able to offer in relation to Visiting Officer activity for a Small Business Rates Relief Review.
- 2.4 The service provided is:

- Small Business Rates Relief Service
- National database review service
- Property Inspection Service

## Empty Property Service

2.5 NEC are able to provide an Small Business Rates Relief review which is deliverable in the following phases:

**Preparation Phase:** System access, setting up telephone contact, letters and online portal, agreement of all canvass information to be issued, project introduction and implementation

**Review:** Connectivity to SKDC Revenues software system, document management system, telephone number and national database (not available to local authorities) for multi-premise checks, detailed back office checks process for non-responders, visits to all premises with no response where back office checks are inconclusive, NEC Revenues software system updated with all activity, responses and bills issued

**Data Matching:** Matched premises (small business rates confirmed as accurate) updated and removed from the process, issue of weekly validation reports

**Canvass:** NEC generate canvass documentation for printing and dispatch to non-matched (empty) properties, print and pack of documentation, telephone line operated throughout the entire empty properties review, dedicated online portal available 24/7 for customer responses

**Returned canvass documentation:** Completed canvass to be returned by customer – scanning and indexing documentation into NEC document management system and undertaken action as needed

**Follow up for non-returned cases:** Generate and issue a reminder

**Visits for non-response:** Undertake a visit to the property for those with no response to ascertain whether the property is empty or not. Where identification of potential occupation, the visiting officer will proceed to make contact with the occupier. Where this fails, the empty premium (Council) will be applied accordingly to the account or empty relief removed (Business Rates)

**Amendment of Small Business Rates Relief awarded:** Relief will be removed in the case of non-responded and non-validated cases, updating the NEC Revenues Software system

## Fee structure - £22,245

2.6 A one off fee of £11.22 per canvass letter issued

2.7 A total of 1,999 canvass letters issued

2.8 Therefore, total fee is £22,245 (ex VAT)

### **Indicative revenue generation (£129,617)**

- 2.9 The indicative total revenue generated is difficult to calculate as this is dependent on multiple factors. NEC provided an estimate of 10% either not entitled or being incorrectly liable.
- 2.10 Any reliefs which are reinstated will be reimbursed as part of the Section 31 grants upon completion of the NDR3 for 2025/26.
- 2.11 NEC have indicated a potential revenue generation of £129,617
- 2.12 Based on 2024/25 outturn collection rate of 98.68%, if this were to be the outturn collection for 2025/26, the actual Revenue collected would be £127,906
- 2.13 **South Kesteven's share is 50%, which is £63,953**

### **3 Available Options Considered**

- 3.1 Option 1: Do nothing – this would result in the cessation of SBRR reviews and visits to properties. This would have an impact on the amount of Business Rates charged (potentially increasing the SBRR award incorrectly) and would have a negative impact on income to the authority. The Council are required to complete an NDR3 reconciliation each year, whereby the amount of SBRR awards and value of such awards are monitored. If a large increase is seen, without any proactive activity taking place by South Kesteven, government may not reimburse the award of SBRR through Section 31 grants.
- 3.2 Option 2: Re-advertise the vacant position, considering market supplement to attract potential candidates to the role. There is the ongoing risk that this role will not be recruited to, which will result in the same impact as Option 1.
- 3.3 Option 3: To engage the support of NEC in accordance with the information within this report.

### **4 Preferred Option**

Option 3 is the preferred option for immediate implementation with an effective date of 1 June 2025.

### **5 Reasons for the Decision (s)**

- 5.1 These are set out in the report.

### **6 Consultation**

- 6.1 A review of NEC performance has been undertaken and there are no concerns.

## **7 Appendices**

7.1 None

Signed by: Richard Wyles

Dated: 13.10.25

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