



Financial Intelligence Toolkit

2025/26 Subscription

Financial Benchmarking – Local Taxation Report

Newtimber

Contents

Summary of Key Points	3
1. Comparator groups	4
County and unitary council adjustments	5
2. Council tax revenue	6
Council tax rates in 2025/26	6
Changes in council tax rates	8
Changes in the council tax base	10
Council tax support	12
3. Business rates	13
Changes in rateable value	14
Mandatory charitable and unoccupied relief costs - 2023/24	16
Budgeted mandatory charitable and unoccupied relief costs - 2024/25 to 2025/26	18
Retained business rates income 2025/26	22
4. Collection rates in 2024/25	23
Collection rate for council tax	23
Collection rate for business rates (BR)	24

Summary of Key Points

- This report provides analysis of your authority's local tax situation in 2025/26 and recent changes.

Council tax

- In 2025/26, Newtimber's council tax rate was 9.0% higher than the nearest neighbour average, and 15.4% higher than the England average.

Tax rate (per Band D equivalent)		
Your authority		£2,103
Nearest neighbours		£1,930
England		£1,823

- Changes in your authority's council tax **base** (Band D equivalent properties):

In 2025/26			Over past five years		
Your authority		+2.7%	Your authority		+7.3%
Nearest neighbours		+1.9%	Nearest neighbours		+5.6%
England		+1.8%	England		+6.0%

Business rates

- Change in the **rateable value** of hereditaments, for your authority or billing authorities:

In 2025/26 (forecast)			Over past five years		
Your authority		+0.8%	Your authority		-1.2%
Nearest neighbours		+0.6%	Nearest neighbours		-1.2%
England		+0.5%	England		+0.1%

- Difference between **budgeted and actual costs of mandatory reliefs** for your authority or billing authorities:

Unoccupied property reliefs, 2023/24			Mandatory charitable reliefs, 2023/24		
Your authority		+20.40%	Your authority		-1.8%
Nearest neighbours		+29.80%	Nearest neighbours		+1.6%
England		+54.60%	England		+1.4%

- Change in the **budgeted cost of mandatory reliefs** for your authority or billing authorities:

Unoccupied property reliefs, 2024/25 to 2025/26			Mandatory charitable reliefs, 2024/25 to 2025/26		
Your authority		-25.8%	Your authority		+1.0%
Nearest neighbours		+8.5%	Nearest neighbours		+0.5%
England		+13.3%	England		-2.5%

- The notional impact on business rates income (prior to any levy payable) if your authority's change in cost of mandatory reliefs was increased or decreased to be:

	Unoccupied reliefs:	Mandatory charitable reliefs:
Higher than 80% of its nearest neighbours:	loss of £0.5m	gain of £0.14m
Higher than 20% of its nearest neighbours:	loss of £1.38m	loss of £0.29m

- Retained business rate** income:

In 2025/26, your authority's retained business rates income was forecast to be 6.8% higher than its baseline funding level (i.e. its needs-based funding met through business rates).

Retained rates above or below baseline funding		
Your authority		+6.8%
Nearest neighbours		+9.3%
England		+11.4%

Collection rates

- Council tax collection rates in 2024/25:

Your authority		93.5%
Nearest neighbours		94.3%
England		96.1%

- Your authority's council tax collection rate has decreased from 93.7% in 2023/24.

- Business rates' collection rates in 2024/25:

Your authority		94.2%
Nearest neighbours		96.3%
England		97.5%

- Your authority's business rates' collection rate decreased from 95.6% in 2023/24.

1. Comparator groups

For benchmarking purposes, two sets of comparator groups are used in this analysis: (a) your authority's nearest neighbour group, and (b) all comparable authorities across England.

Nearest neighbour group

To enable a like-for-like comparison, this analysis makes use of LG Futures' statistical 'nearest neighbour' groups. These identify councils with similar economic and social characteristics and groups them on a statistical basis. These were last updated for 2025/26 reports.

For Newtimber, the nearest neighbour group is shown in the table below:

Table 1 - Nearest Neighbour Group

■ Newtimber	■ Authority H
■ Authority A	■ Authority I
■ Authority B	■ Authority J
■ Authority C	■ Authority K
■ Authority D	■ Authority L
■ Authority E	■ Authority M
■ Authority F	■ Authority N
■ Authority G	■ Authority O

National comparator group

When making national comparisons, it is sometimes necessary to consider the functions carried out by each authority. For example, authorities that provide both upper- and lower-tier services will charge a higher rate of council tax than those that provide exclusively lower-tier services, all else being equal. To enable national comparisons, authorities are therefore categorised into three groups, as shown below.

Based on the services it provides, Newtimber falls into Group 1. Where applicable, national comparisons in this report are made with reference to this grouping of 130 authorities.

Table 2 - National Comparator Groups

Group	Authority Type	Lower tier	Upper tier	Fire	No.
Group 1	Metropolitan districts, London boroughs and unitaries without fire responsibilities	✓	✓		128
	Unitaries with fire responsibilities*	✓	✓	✓	2
Group 2	Shire counties without fire responsibilities		✓		12
	Shire counties with fire responsibilities		✓	✓	9
Group 3	Shire districts	✓			164

* As there are only two unitaries with fire responsibilities, these have been included in Group 1.

County and unitary council adjustments

Please note: Information on this page is only relevant to county councils and unitaries with fire responsibilities.

As can be seen in Table 2, all county councils and unitary authorities have been grouped together, despite the fact that some provide fire services, while others do not. This is done to ensure that there is a sufficiently large group when carrying out national comparisons.

To ensure that the comparisons remain meaningful, adjustments are made to the council tax rates of county and unitary councils with fire responsibilities. This is because the tax rate for these authorities includes a fire component, whereas, for other councils, it does not. To correct for this, the tax rates of counties and unitaries with fire responsibilities are reduced downwards, based on the relative share of council tax paid to fire authorities in county councils without fire responsibilities.

In 2025/26, the council tax rates levied by fire authorities were, on average, equal to 5.3% of the total council tax rate in counties **without** fire. On this basis, the council tax rate of shire counties and unitaries **with** fire responsibilities have been reduced by 5.3% for the purpose of national comparisons.

These adjustments are identified throughout the report, wherever they have been applied.

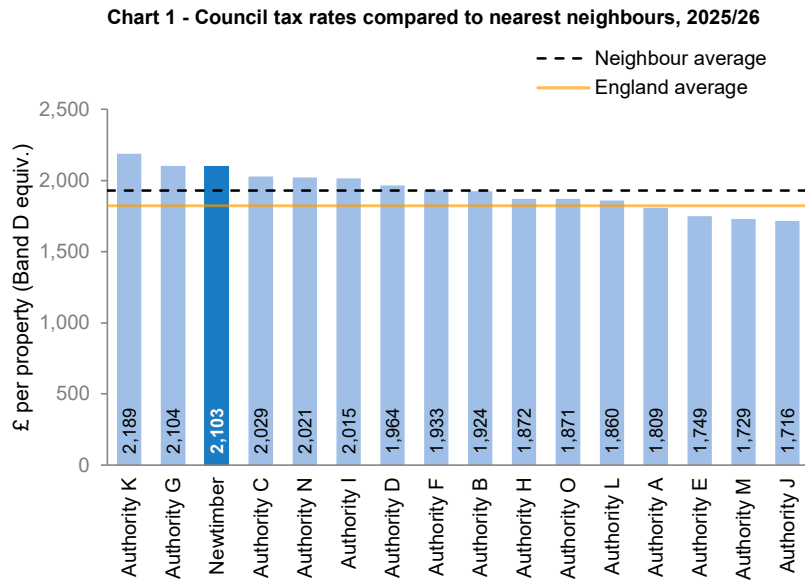
2. Council tax revenue

This section examines:

- Your authority's relative council tax rate in 2025/26
- The change in your authority's tax rate over time
- The change in your authority's tax base over time

Council tax rates in 2025/26

In 2025/26, the council tax rate for Newtimber was £2,103 per property (Band D equivalent), 9.0% higher than the NN average of £1,930. It was ranked 3rd highest in the NN group, as shown in the chart below.



Compared nationally, your authority's council tax rate was 15.4% higher than the average for all comparable authorities (of £1,823 per property). It was ranked 10th highest out of 130 authorities.

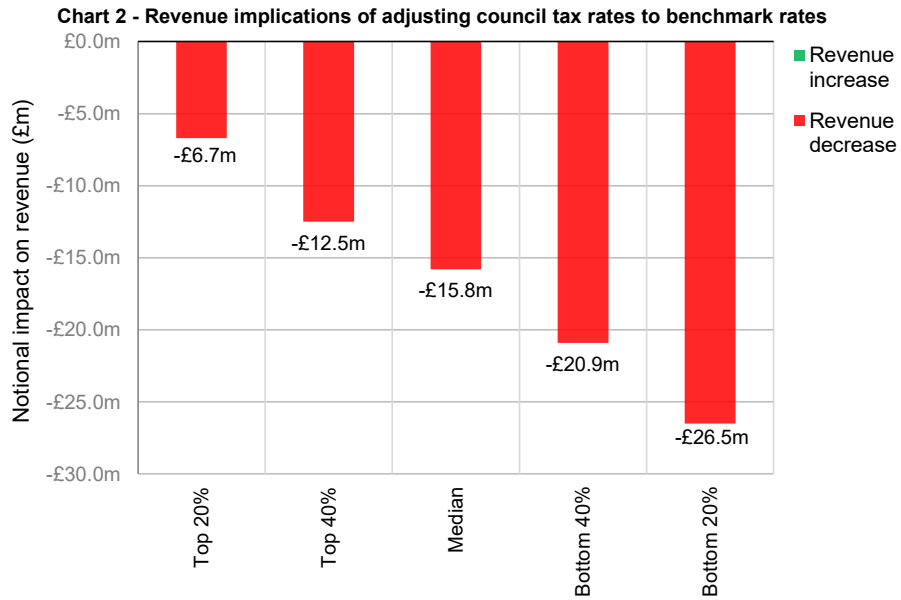
Please note that these figures:

- Exclude council tax collected on behalf of precepting authorities (e.g. police or fire authorities);
- Exclude parish and other local precepts;
- Include the Adult Social Care precept (if applicable); and
- Use adjusted council tax figures for councils with fire responsibilities (if applicable).

Benchmark rates for comparison are set relative to your authority's nearest neighbour group.

The chart below shows the revenue implications of applying these benchmark tax rates to Newtimber's council tax base. For example, setting its tax rate equal to the top 20% of its nearest neighbours would generate notional revenue losses of £6.7m. Setting rates equal to the bottom 20% of its nearest neighbours would result in revenue losses of £26.5m.

In most cases, these benchmark rates will be of theoretical interest only, given the government's policy of requiring a local referendum for council tax rises exceeding certain amounts.



Changes in council tax rates

This section examines changes in your authority's council tax rate over two periods:

- Changes in the most recent year (2025/26); and
- Over the past five years (since 2020/21).

Change in the tax rate in 2025/26

In 2025/26, local authorities were able to increase their basic council tax by up to (but not including) 3%, without triggering a local referendum. In the case of shire districts, the permitted increase was up to 3% or £5 per Band D equivalent property, whichever was greater.

Additionally, authorities with adult social care responsibilities were able to increase their council tax rate by an additional 2%, to be spent exclusively on adult social care.

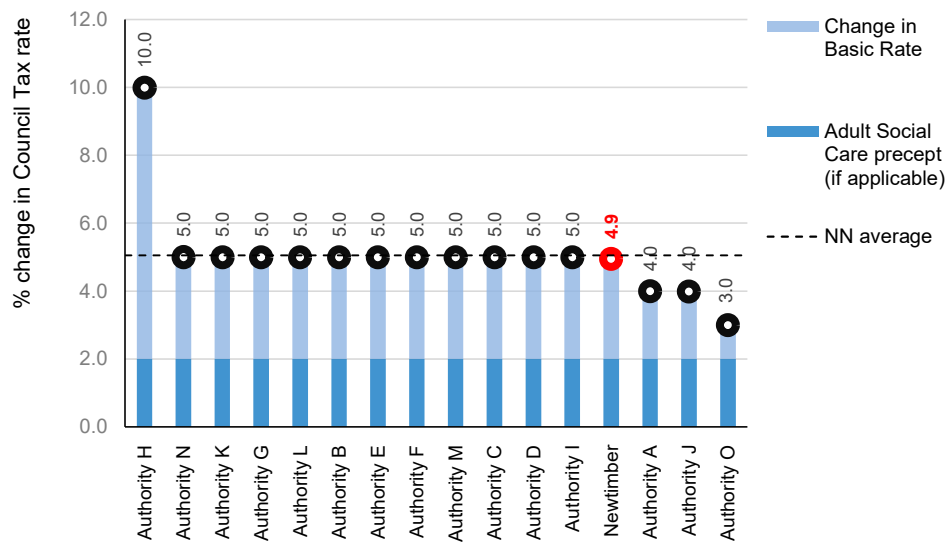
Birmingham, Somerset and Trafford were be able to raise council tax by an additional 2.5% above referendum principles set out above, Newham and Windsor & Maidenhead by 4% above the standard principles and Bradford by 5% above standard principles.

To enable a like-for-like comparison, in this section, your authority is compared against 151 local authorities with adult social care responsibilities (excluding Isles of Scilly and City of London).

In 2025/26, Newtimber increased its council tax rate by 4.9%. This compared to a 5.1% average increase among its nearest neighbours, and a 5.0% increase nationally.

Newtimber's change relative to its nearest neighbours is illustrated below.

Chart 3 - Annual change in council tax rates, 2025/26

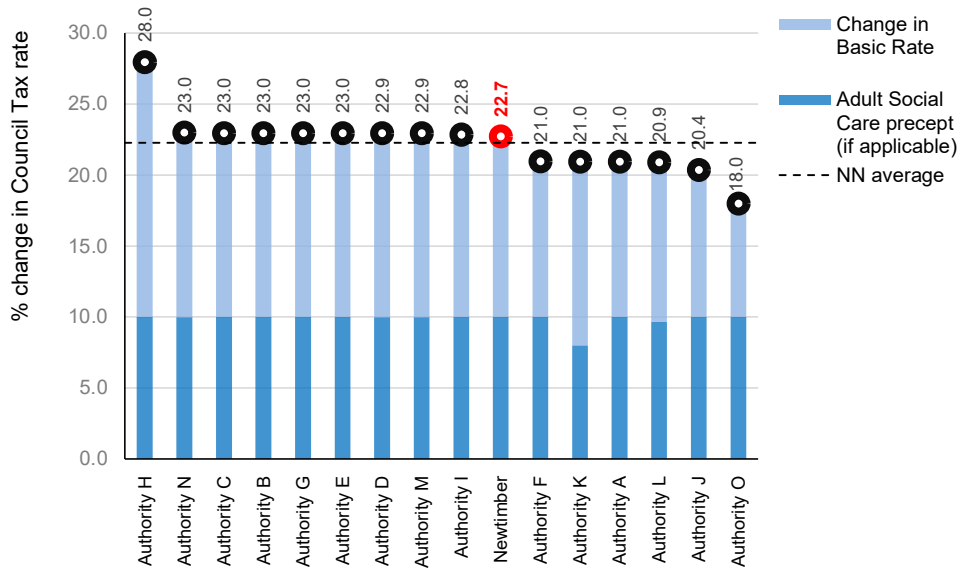


Change in the tax rate over the past five years

Over the past five years, Newtimber has increased its council tax rate by 22.7%.* This compared to a 22.3% average increase among its nearest neighbours, and a 22.3% increase nationally.

Newtimber's change relative to its nearest neighbours is illustrated below.

Chart 4 - Change in council tax rates since 2020/21



* This is based on the simple sum of annual percentage changes, rather than the compounded growth rate.

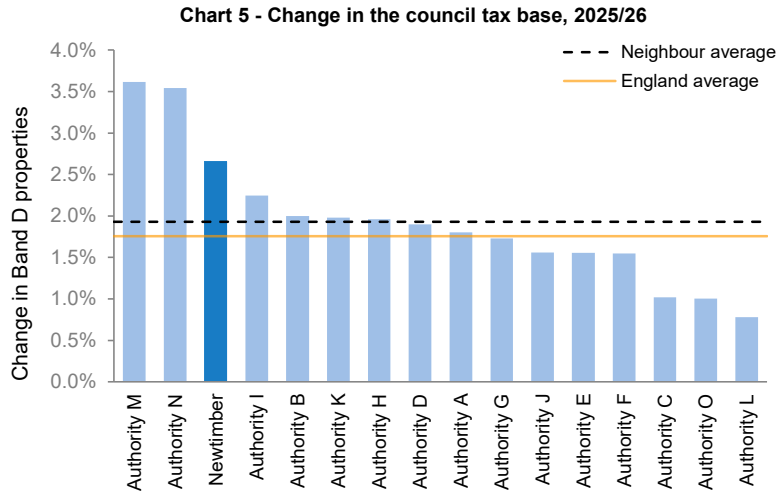
Changes in the council tax base

This section examines changes in the council tax base, based on the number of Band D equivalent properties for tax setting purposes, taken from Council Tax Requirement returns. These changes include the impacts of (1) local council tax support schemes, (2) discounts and exemptions, and (3) budgeted collection rates. We examine changes in the most recent year, and over the past five years.

The Council Tax Requirement return includes the tax base used for tax setting, which authorities may have chosen to adjust for the impact of the discretionary second homes premium. However, where this is the case, and; if so, by how much, is not specified within the data.

Change in the tax base in 2025/26

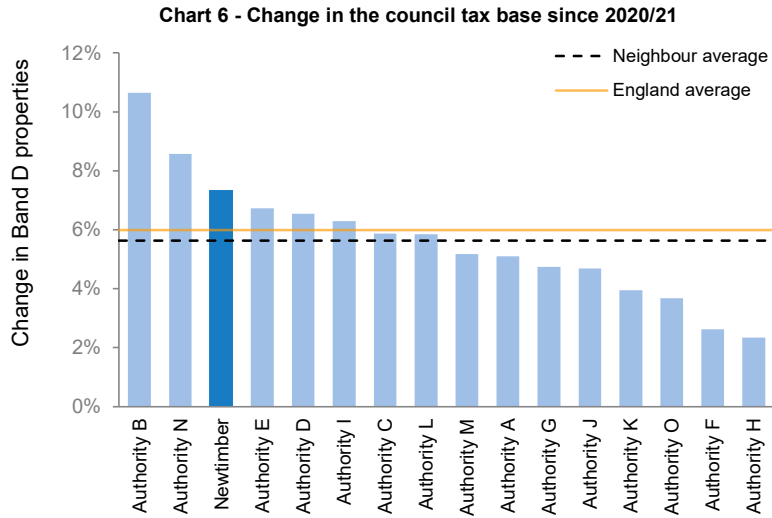
In 2025/26, Newtimber's council tax base increased by 2.7%, greater than the average nearest neighbour change of 1.9%. This is illustrated in the chart below.



Compared nationally, the increase in Newtimber's Council Tax base of 2.7% was greater than the England average of 1.8%. Its growth rate was ranked 55th highest out of 315 authorities.

Change in the tax base over the past five years

Over the past five years, Newtimber's council tax base increased by 7.3%, more than the nearest neighbour average of 5.6%.



Compared nationally, Newtimber's increase of 7.3% was more than the England average of 6.0%. Its growth rate was ranked 82nd highest out of 315 comparable authorities.

Council tax support

Since 2013/14, local authorities in England have been responsible for implementing their own local council tax support (CTS) schemes. They have been obliged to maintain support for pensioners at levels set by central government, but have had discretion over the level of support provided to working-age families.

LG Futures' analysis is based on CTB1 (Council Tax base) returns. This means the figures might differ from data available to councils at the time of council tax setting.

In 2024/25, Newtimber's revenue was reduced by 11.1%, due to its local CTS scheme. Of this, 4.1% was in the form of support to pensioners and 6.9% was support for working-age families. The table below compares the share of revenue foregone with the nearest neighbour and England averages.

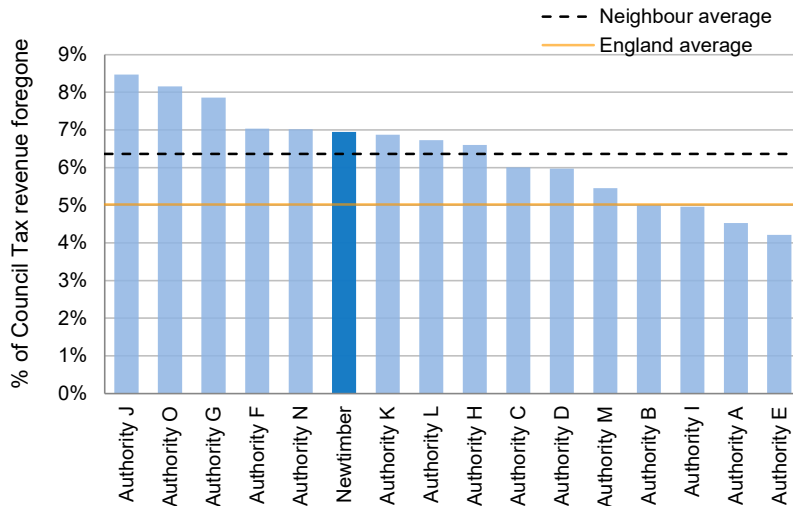
Table 3 - Council tax revenue foregone due to CTS in 2024/25

	Newtimber	Neighbour average	England average
Support for pensioners	4.1%	4.6%	3.6%
Support for working-age families	6.9%	6.4%	5.0%
Total council tax support	11.1%	10.9%	8.6%

The chart below focuses on differences in support for **working-age families**, as this is the age group for which councils have discretion over the level of support provided.

For Newtimber, support for working-age residents was equivalent to 6.9% of council tax revenue. This was higher than the nearest neighbour average of 6.4% and higher than the England average of 5.0%.

Chart 7 - Council tax revenue foregone due to CTS for working-age families (2024/25)



Please note that the figures above do not control for differences in the proportion of residents who are pensioners and of working age.

3. Business rates

The business rates retention scheme was introduced in 2013/14. The scheme allows local authorities to retain a proportion of local business rates income.

Local authorities benefit each year from changes to the multiplier due to inflation, as well as being impacted by growth (or decline) in the physical tax base and changes to the amounts of main reliefs awarded (e.g. unoccupied property and charitable reliefs).

Some reliefs (e.g. Retail, Hospitality & Leisure and Improvement Relief) are fully funded by government, and the Small Business Rates Relief is part-funded (to reflect changes made to the scheme since the introduction of business rates retention). Authorities are not intended to benefit (or lose resources) as a result of changes in valuation resulting from revaluations, with top up or tariff adjusted with the intention of reversing out such changes.

This section provides an indication of your authority's relative position under the scheme. Four measurements are presented:

- Changes in rateable value. This is a proxy for rates of change in the business tax base in your local area over the duration of the scheme.
- The difference between your authority's actual and forecast costs in 2023/24 of two main mandatory reliefs: charitable relief and unoccupied property relief. This estimates forecast error risk locally, which can have an impact on local authority cash flow (eg, an underestimate of cost frontloads resources in the general fund).
- The change in your authority's budgeted cost of mandatory charitable and unoccupied property reliefs between 2024/25 and 2025/26, taken from NNDR1 data. To aid comparability, the cost of reliefs is first expressed as a share of Gross Rates Payable for the year, then the change in this proportion is measured.
- Your authority's forecast retained business rates income in 2025/26. This estimates its current gain or loss from the scheme, relative to its baseline funding level and compared to other authorities.

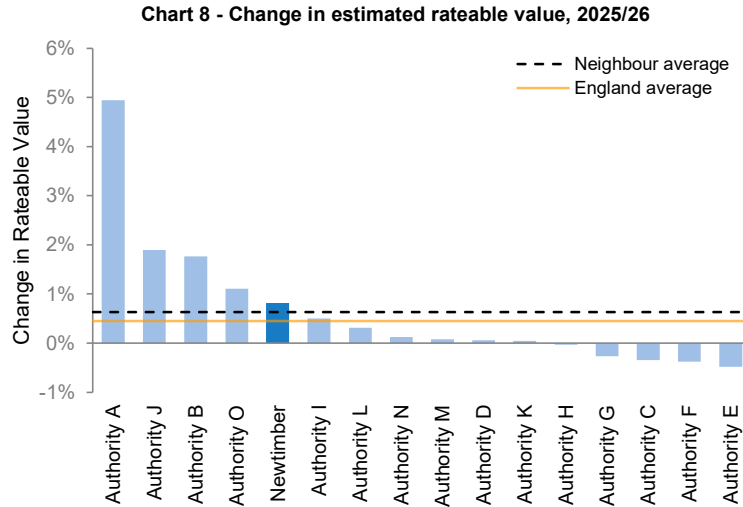
Changes in rateable value

Rateable value is used as a proxy for the size of the tax base in your local area. It reflects the market rent that could be charged on business premises in your local area on a given date.

When looking at the change in rateable value, we have adjusted the figures to cancel out the effects of revaluation that took place in 2023, by amending pre-revaluation rateable values by the change between 2022/23 and 2023/24.

Change in rateable value in 2025/26

In 2025/26, the annual change in Newtimber's estimated rateable value was 0.8%, higher than the nearest neighbour average of 0.6%.

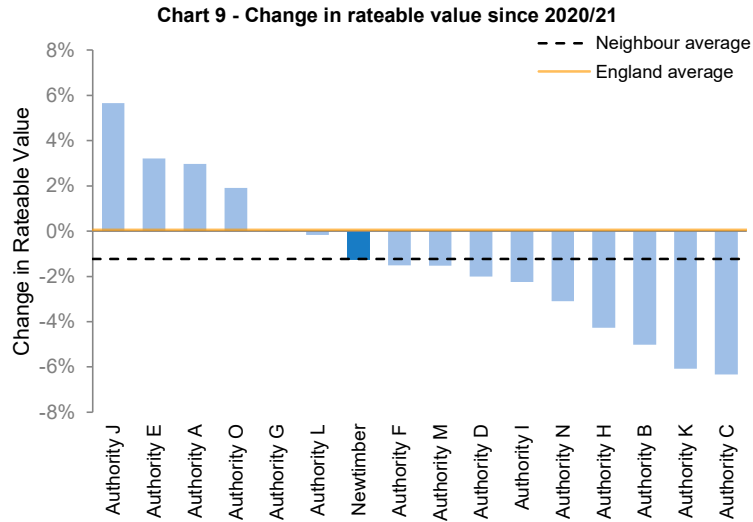


Compared nationally, the average change in Newtimber's estimated rateable value of 0.8% was higher than the England average of 0.5%. Its growth rate was ranked 90th highest out of 315 authorities.

Change in rateable value over the past 5 years

When looking at the change in rateable value, we have adjusted the figures to cancel out the effects of revaluation that took place in 2023. This was done by applying the percentage difference in local rateable value on 2017 and 2023 valuation lists as at December 2022 to the pre-revaluation tax base estimates.

Over the past five years, Newtimber's change in rateable value was -1.2%, equal to the nearest neighbour average.



Compared nationally, Newtimber's change of -1.2% was lower than the England average of 0.1%. Its growth rate was ranked 195th highest out of 315 comparable authorities.

Mandatory charitable and unoccupied relief costs - 2023/24

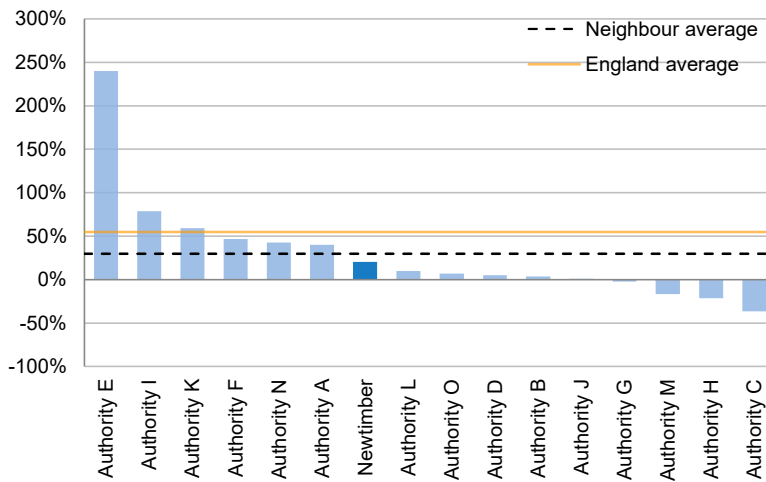
This section provides estimates of the difference between your authority's actual and forecast costs in 2023/24 (limited to liability for the year) of two main mandatory reliefs: charitable relief and unoccupied property relief. This measures forecast error risk locally, which impacts on authority resources. An underestimate of the cost of these schemes overestimates the amount of resources available to be spent on services, and means there will be a collection fund deficit to repay in future years.

Differences between actual and forecast cost - unoccupied reliefs

In 2023/24, Newtimber's actual cost of unoccupied property reliefs was 20.4% higher than forecast, worth £0.411m, accounting for your local share, but ignoring levy impacts. This variance was lower than the nearest neighbour average variance between actual and forecast of 29.8%. Your authority's actual cost (as a percentage of forecast cost) was 7th highest in the nearest neighbour group, as illustrated in the chart below.

Compared nationally, Newtimber's actual cost (as a percentage of forecast cost) was lower than the England average of 54.6%, and was ranked 186th highest out of 315 authorities.

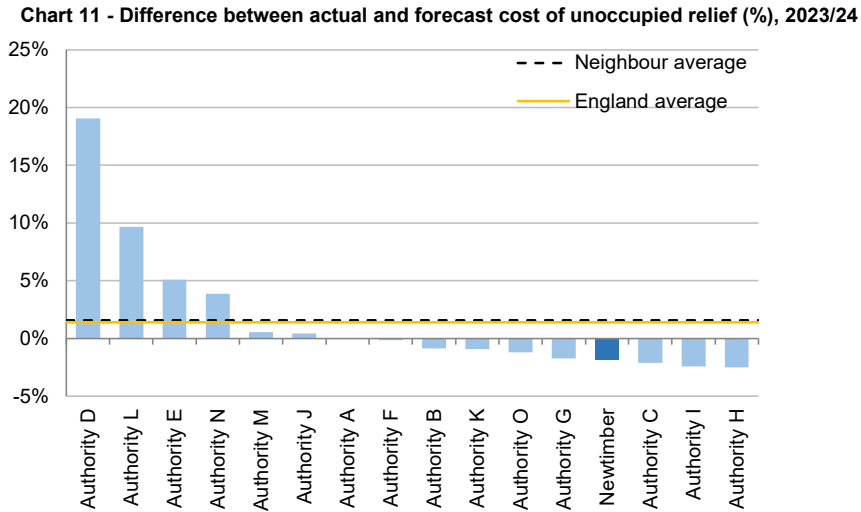
Chart 10 - Difference between actual and forecast cost of unoccupied relief (%), 2023/24



Differences between actual and forecast cost - mandatory charitable reliefs

In 2023/24, Newtimber's actual cost of mandatory charitable reliefs was -1.8% lower than forecast, worth £0.176m, accounting for your local share, but ignoring levy impacts. This variance was lower than the nearest neighbour average variance between actual and forecast of 1.6%. Your authority's actual cost (as a percentage of forecast cost) was 13th highest in the nearest neighbour group, as illustrated in the chart below.

Compared nationally, Newtimber's actual cost (as a percentage of forecast cost) was lower than the England average of 1.4%, and was ranked 272nd highest out of 315 authorities.



Budgeted mandatory charitable and unoccupied relief costs - 2024/25 to 2025/26

This section provides estimates of the change to your authority's forecast costs between 2024/25 and 2025/26 for mandatory charitable relief and unoccupied property relief. This highlights changes to exposure to mandatory and unfunded reliefs, the key mandatory and unfunded reliefs which affect your authority's resources.

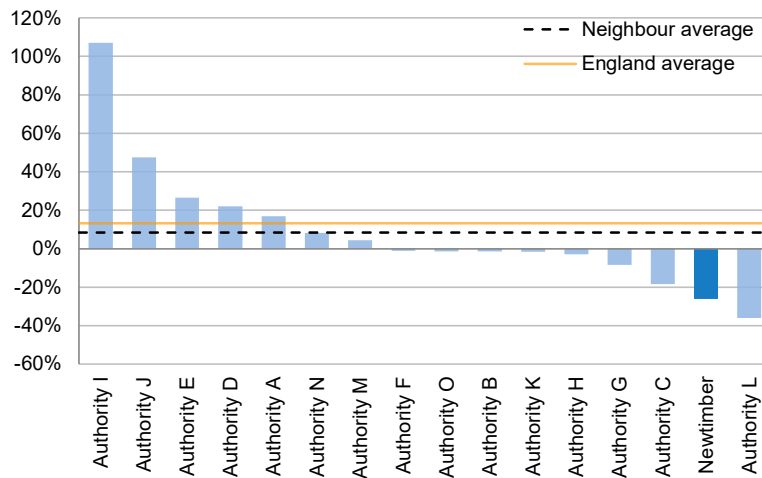
To account for inflationary effects on relief costs, they have been expressed as a percentage of Gross Rates Payable for the year, before measuring change. Both Gross Rates Payable and budgeted reliefs figures exclude predicted in-year growth lines of the NNDR1 form, as well as designated areas.

Change in budgeted cost - unoccupied reliefs

Between 2024/25 and 2025/26, Newtimber's budgeted cost of unoccupied property reliefs (as a percentage of Gross Rates Payable) reduced by -25.8%, which was lower than the nearest neighbour average change of 8.5%. Your authority's change in cost was 15th highest in the nearest neighbour group, as illustrated in the chart below.

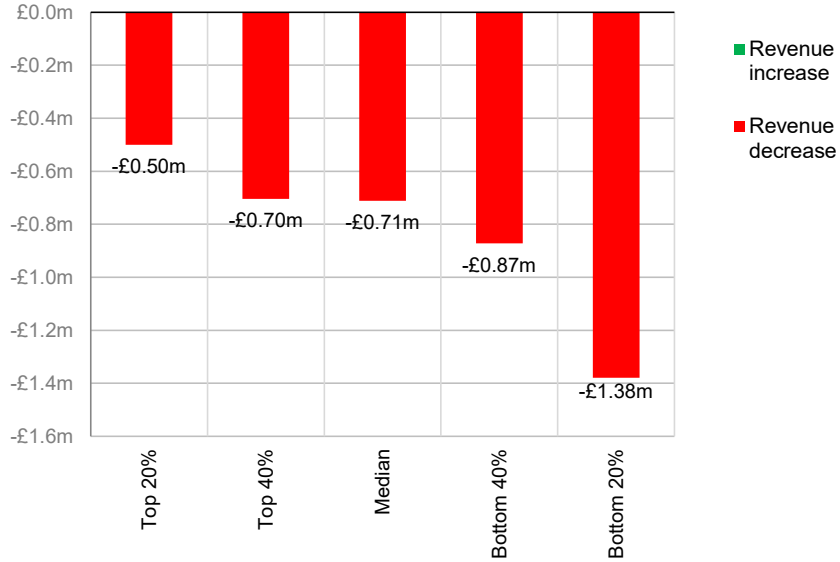
Compared nationally, Newtimber's change in cost was lower than the England average of 13.3%, and was ranked 288th highest out of 315 authorities.

Chart 12 - Change in budgeted cost of unoccupied property relief (%), 2024/25 to 2025/26



The chart below shows the revenue implications of applying various nearest neighbour benchmark changes to relief cost to Newtimber's 2024/25 budgeted unoccupied reliefs. The gains and losses are expressed without adjusting for any levy payable. For example, if the change in cost of budgeted unoccupied property reliefs for Newtimber matched the top 20% of its nearest neighbours (top meaning the lowest increase), this would generate notional losses of £0.5m. Change equal to the bottom 20% of its nearest neighbours (bottom meaning largest increase) would result in notional losses of £1.38m.

Chart 13 - Notional impact of different increases in cost of unoccupied property relief, £ million

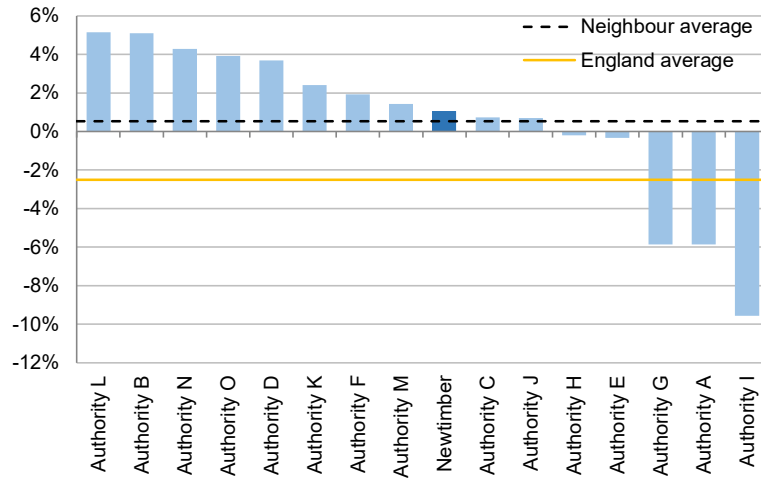


Change in budgeted cost - mandatory charitable reliefs

Between 2024/25 and 2025/26, Newtimber's budgeted cost of mandatory charitable reliefs (as a percentage of Gross Rates Payable) changed by 1.0%, which was higher than the nearest neighbour average change of 0.5%. Your authority's change in cost was 9th highest in the nearest neighbour group,

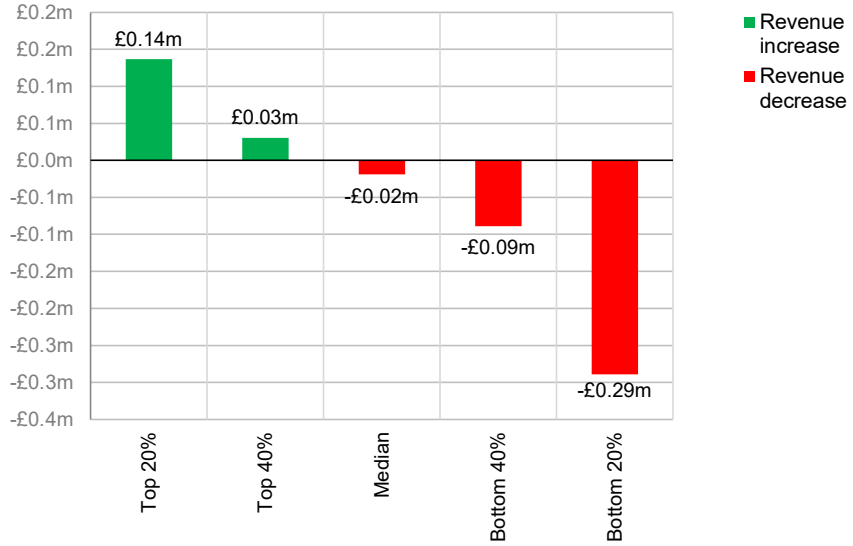
Compared nationally, Newtimber's change in cost was higher than the England average of -2.5%, and was ranked 117th highest out of 315 authorities.

Chart 14 - Change in budgeted cost of mandatory charitable relief (%), 2024/25 to 2025/26



The chart below shows the revenue implications of applying various nearest neighbour benchmark changes to relief cost to Newtimber's 2024/25 budgeted mandatory charitable reliefs. The gains and losses are expressed without adjusting for any levy payable. For example, if the change in cost of budgeted mandatory charitable reliefs for Newtimber matched the top 20% of its nearest neighbours (top meaning lowest increase), this would generate notional gains of £0.14m. Change equal to the bottom 20% of its nearest neighbours (bottom meaning largest increase) would result in notional losses of £0.29m.

Chart 15 - Notional impact of different increases in cost of mandatory charitable relief, £ million

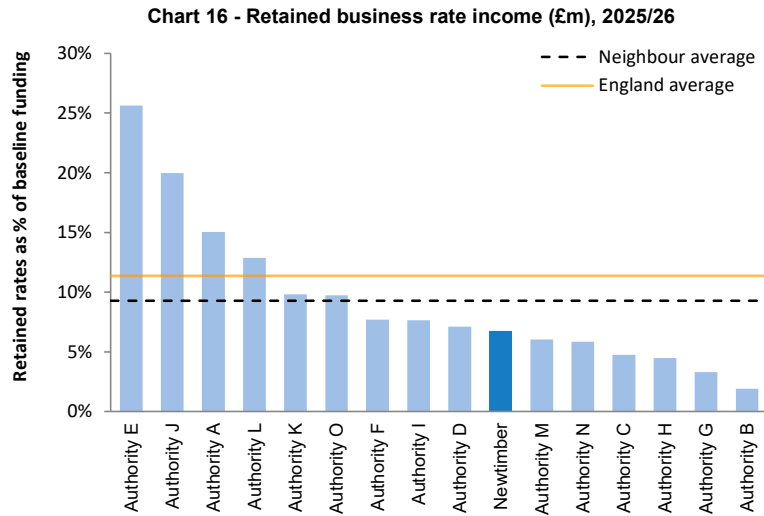


Retained business rates income 2025/26

This section provides estimates of your authority's gain or loss from the business rates retention scheme in 2025/26, relative to its baseline funding level. (Baseline funding represents MHCLG's assessment of each authority's relative spending need, less its assumed relative ability to generate council tax revenue).

In 2025/26, your authority was forecast to experience a gain in revenue of £7.539m, relative to its baseline funding level. This is equivalent to receiving 6.8% more than its baseline funding level.

On average, your nearest neighbours received 9.3% more in retained business rates income than their baseline funding levels. Your authority was ranked 10th highest in the group, as illustrated below.



On average, comparable authorities in England are forecast to receive 11.4% more in retained rates than their baseline funding level. Your authority was ranked 85th highest out of 130 authorities.

The analysis above is based on forecasts derived from the NNDR1 publication. The figures above **include** the impact of:

- Appeals and provision for appeals
- Levy and safety net payments
- Pilot schemes
- Section 31 grants for government policy changes to reliefs (e.g. changes to Small Business Rates Relief made up to 2017/18) and new reliefs (e.g. Retail, Hospitality & Leisure, Film Studios, and Improvement Reliefs)
- Amounts received due to the multiplier cap

The figures **do not** include the impact of:

- Pooling arrangements
- Any local alternative arrangements to disperse growth e.g. joint pots under pilot status
- Areas that are exempt, e.g. enterprise zones and income from renewable energy sites
- Section 31 grant compensation for the under-indexation of the business rates multiplier

4. Collection rates in 2024/25

This final section examines collection rates for Council Tax and Business Rates as reported at the Quarter 4 Quarterly Return of Council Taxes, National Non-Domestic Rates & Localised Council Tax Support (QRC4).

Collection rate for council tax

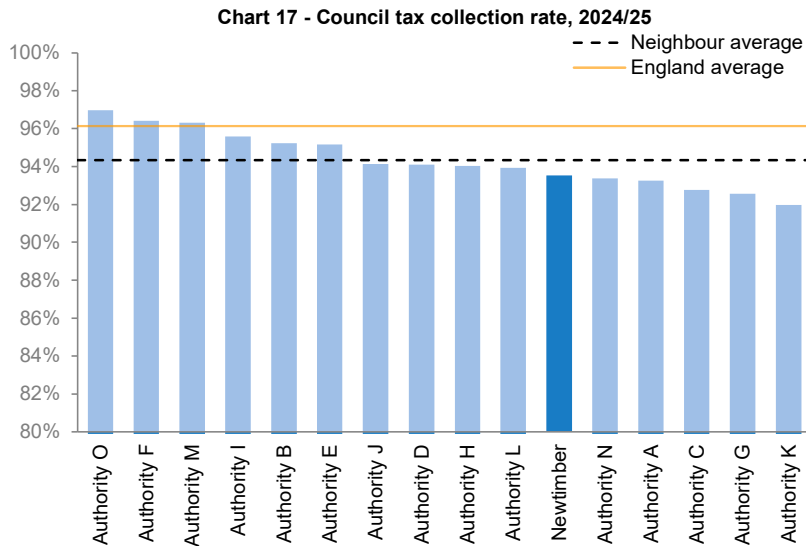


Latest change

In 2024/25, your authority's council tax collection rate decreased to 93.5%, down from 93.7% in the previous year.

Collection rates measure the receipts of council tax (by 31 March 2025) as a percentage of total net collectable debit.*

In 2024/25, Newtimber's collection rate was 93.5%, which was lower than the nearest neighbour average of 94.3%. Your authority's collection rate was 11th highest in the nearest neighbour group, as illustrated in the chart below.




Compared nationally, Newtimber's council tax collection rate was lower than the England average of 96.1%, and was ranked 282nd highest out of 315 authorities.

Based on Newtimber's council tax requirement of £189.4m, every one percentage point increase in its collection rate would translate to an increase in revenue of £1.9m.

Newtimber's actual collection rate for 2024/25 was lower than the budgeted collection rate in the CTR return made ahead of the financial year (97.9%).

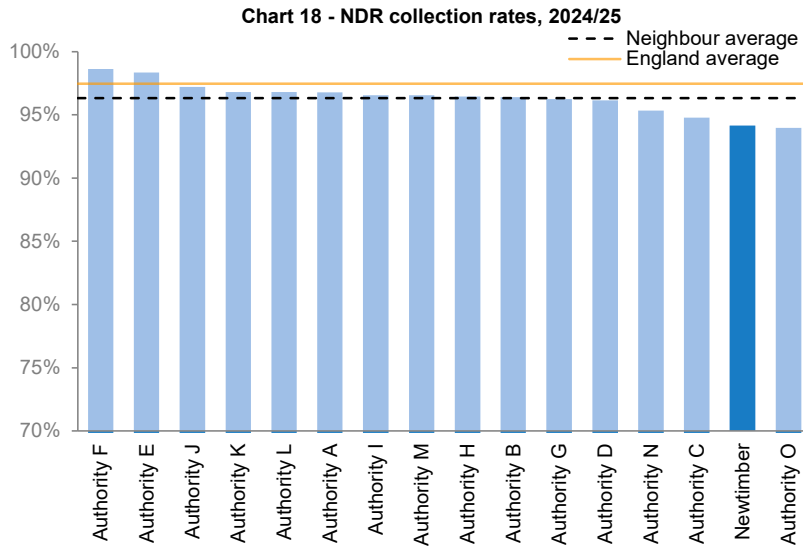
* For county councils, collection rates are shown based on the total collected across the constituent billing authorities and the total net collectable debit.

Collection rate for business rates (BR)

Latest change
 In 2024/25, your authority's BR collection rate decreased to 94.2%, down from 95.6% in the previous year.

BR collection rates are based on the receipts of the tax (by 31 March 2025) as a percentage of net collectable debit.*

In 2024/25, Newtimber's collection rate was 94.2%, which was lower than the nearest neighbour average of 96.3%. Your authority's collection rate was 15th highest in the nearest neighbour group, as illustrated in the chart below.



Compared nationally, Newtimber's collection rate was lower than the England average of 97.5%, and was ranked 304th highest out of 315 authorities.

* For county councils, collection rates are shown based on the total collected across the constituent billing authorities and the total net collectable debit.