

Parish Council Precept Fact Sheet

1. What is the tax base?

This is the average number of band D equivalent properties within the Parish.

2. How the tax base is calculated

The tax base is produced from the Council Tax system. This produces a listing of all the properties in each Parish, it then adjusts this to account for any discounts that are given, for example, single occupancy, second homes, homes that are empty or exempt.

The properties are then translated into band D equivalents using the ratios below:

Band A 6/9
Band B 7/9
Band C 8/9
Band D 9/9 (1)
Band E 11/9
Band F 13/9
Band G 15/9
Band H 18/9

Finally, the estimated number of Band D equivalents to be built in the year is added on and a collection rate is applied. This then gives the total number of band D equivalent properties to use for the tax base.

3. What is the tax base used for?

The tax base is used to calculate the Band D charge for each Parish. This is done by dividing the total precept requirement by the tax base. This figure will be compared to the previous year's band D charge and published on the District Council's website.

A common query is when the Parish has set its precept at the same monetary value as the previous year but find that the charge per band D property has gone up. This will be due to the tax base having reduced i.e. number of properties which can be collected from has gone down.

4. Why might the tax base go down?

The tax base could go down due to more properties in the Parish claiming for discounts, most commonly an increase in the number of properties claiming single occupancy discount. Other factors include homes being demolished, becoming empty, becoming second homes, boundary changes or a change in collection rate.

5. Deadline for confirmation of your Precept Requirement

The deadline for *Precept Requirements* is end of January 2021. This is to ensure that all the data is available for setting the Council Tax which is done by the middle of February. Council Tax cannot be set without precept requirement confirmation from all Town/Parish Councils, Police and Fire Authorities. The Law requires that a Town/Parish must confirm even when their precept is nil. A delay in Council Tax setting has a massive impact on billing to the public and payment of precepts. It is imperative that Towns/Parish arrange their budget setting meetings appropriately so that they can meet the precept requirement deadline.

6 Payment of Precept

Providing the precept requirement deadlines have been met precepts will be paid as follows:
Towns/Parishes with a precept under £10k will receive there full precept by the end of April.
Towns/Parishes with a precept greater than £10k will receive half of their precept by the end of April and the other half by the end of September.

7 How will the Precept be paid

Payment will be made by BACS directly into the Town/Parish bank account

8 Who can sign the precept request?

The precept is decided at the Town/Parish Council's appropriate budget setting Finance and Policy Committee. The precept request is authorised at that meeting by the Committee Chair.
The approval will be resolved at the Parish Council's next convenient meeting and before the precept letter is issued. The Clerk of the Council will write to the District on approval.

Sally Mclean
Clerk & RFO - Slaugham Parish Council Jan
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