

Town/Parish Council Council Tax Factsheet November 2017

1. What is the Taxbase?

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

2. How the Taxbase is calculated

The taxbase is produced from the Council Tax system. This produces a listing of all the properties in each Town/Parish, it then adjusts this to take into account 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 equivalent's 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 we add on the estimated number of Band D equivalents to be built in the year and apply a collection rate. This then gives us the total number of band D equivalent properties to use for the tax base.

3. What is the Taxbase used for?

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

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

4. Why might the Taxbase go down?

The taxbase could go down due to more properties in that Town/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.

Wiltshire Council can provide a summary of the movement in a Town/Parish taxbase by comparing last years report to this year's report.

5. **When will the Taxbase be issued for 2018/2019?**

This will be during the first week in November 2017.

6. **Precept Calculator Tool**

A simple tool is available on the Wiltshire Council website. It's a quick and easy tool that you can use to:-

- Find out the effect of changing the precept by a certain amount and/or
- Find out the effect of changing the precept by a certain percentage

Please be aware that the tool does not yet contain 2017/2018 data. This will be updated mid November 2017. A separate e-mail will be circulated when it becomes available and will include a reminder of your town/parish login details.

7. **Deadline for confirmation of your Precept Requirement**

The deadline for Precept Requirements is **19 January 2018**. 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 and Wiltshire Council. 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.

8. **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 their 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.

9. **How will the Precept be paid**

Payment will be made by BACS directly into the Town/Parish bank account. Any changes to bank account must be notified on headed paper to:

Wiltshire Council
Business Services Accounts Payable
PO Box 4385
Bythesea Road
Trowbridge, Wiltshire
BA14 4DS

10. Updating Contact Details

Any changes to contact name, address, telephone number or e-mail address should be notified to the following e-mail address or if you wish to write the following postal address.

corporatebusinesssupport@wiltshire.gov.uk

Corporate Office
County Hall
Bythesea Road
Trowbridge, Wiltshire
BA14 8JN

An internal process is in place to ensure the financial system is then also updated

11. Who can sign the precept request?

The precept should be approved at the Town/Parish Council's appropriate budget setting committee and a record kept of the approval. The precept request form should ideally be authorised at that meeting by the Council's chair. However we will also accept the signature of the clerk of the Council and for 2018/2019 we will also accept an e-mailed submission from the contact e-mail address we hold.

12. Towns with a precept greater than £140k

If a Town/Parish has a precept requirement greater than £140,000 you are required to provide a breakdown of expenditure and income to the public. Towns and Parishes required to do this will be contacted for information to be published on the Councils website.

If your precept requirement is likely to be greater than £140,000 for the first time, please contact us on the details below.

13. Contact Details – Accountancy

Tina Winfield 01225 718584
Stuart Donnelly 01225 718582

e-mail: financialplanning@wiltshire.gov.uk