

Town Clerk | Swaffham Town Council

From: Accountancy Team <accountancyteam@breckland.gov.uk>
Sent: 25 October 2019 09:32
Cc: Chubbock, Alison
Subject: Parish Precept Request 2020/21
Attachments: Parish precept letter 202021.pdf; Parish Precept Leaflet 2021.pdf; Precepts Form A.pdf; Precepts Form B.pdf

Dear Town/Parish Clerk,

Please see the attached information regarding the Parish Precept Requirement 2020/21.

If you have any questions, please feel free to contact us at accountancyteam@breckland.gov.uk

Kind regards,

Mandy

Mandy Chenery | Senior Accountant - Revenue & Projects | **Breckland Council**
Office : 01362 656870
www.breckland.gov.uk

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Contact : Mandy Chenery
Direct Dial : 01362 656862
Email : accountancyteam@breckland.gov.uk
Date: 25th October 2019

Dear Sir/Madam

Parish Precept Requirement 2020-21

Preparations for the 2020-21 Council Tax have started. An important element of this is the calculation of the Parish Precept requirement. Please find enclosed a leaflet (which includes your 2020-21 tax base) to help you calculate what the likely cost to the council tax payer is in your parish or town.

As you are aware, under the provisions of the Local Government Finance Act 1992, a provision for paying you your precept requirement from within this Council's budget, must be included. To enable me to include your precept requirement for 2020-21, please complete and return one of the enclosed forms, either;

FORM A: if you have **NO** precept requirement for 2020-21; OR

FORM B: if you **DO** require a precept for 2020/21

If your Precept demand is £140,000 or higher, we will also require details of your income and expenditure breakdown for the year by the same deadline.

PLEASE COMPLETE AND RETURN THE RELEVANT FORM BY
31st JANUARY 2020

There are provisions in the regulations to allow us to estimate your requirement, but it is better to know the actual figure. If you have any difficulties meeting this date, please contact me as soon as possible.

Yours faithfully



Mandy Chenery
Senior Accountant - Revenue & Projects

Breckland Council **Guidance for setting parish/town precepts** 2020/21



Breckland Council
Elizabeth House
Walpole Loke
Dereham
NR19 1EE
www.breckland.gov.uk



Setting the Parish/Town Precept

- Setting the parish precept
- Tax Base
- Examples of how to calculate the cost for a Band D Council Tax payer in your parish/town
- Payment of the precept
- Deadline dates
- Parish Precepts 2019-20
- Estimated Tax Base 2020-21

Setting the Parish/Town Precept

The Local Government Finance Act 1992 states that precepts may be set by parishes and towns for their budget requirements, and this calculation is to be issued to the billing authority. Breckland as the billing authority will then add the town/parish precept onto the Council Tax bills for each household in the relevant town/village.

It is important that the precept is set at the correct level as an increase in the precept requirement will result in an increase to the council tax bill issued to residents. In addition, if the tax base decreases/increases the Council Tax charge will go up/down for each household.

Tax Base

The tax base is made up of the number of households within the district less adjustments for exemptions for properties where council tax cannot be collected and discounts such as single occupancy.

Each property falls into a "band" and we apply a factor in each band to bring us back to a value for each property. A band D has a factor of 1.0, a band A has a factor of 0.666, a band B has a factor of 0.777, etc. The tax base is calculated by adding together the number of properties for each band multiplied by the factor for each band.

How to calculate the cost for a Band D Council Tax payer

Example:

<i>Parish Precept Requirement</i>	<u>£3,500</u>
<i>Divide by the Tax Base</i>	92.10
<i>= Band D Council Tax Charge</i>	£38.00

An increase in the precept requirement will result in an increase to the Council Tax charge

Example:

<i>Parish Precept Increased Requirement</i>	<u>£4,500</u>
<i>Divide by the Tax Base</i>	92.10
<i>= Band D Council Tax Charge</i>	£48.85

An increase in the tax base will result in a decrease in the Council Tax charge

Example:

<i>Parish Precept Requirement</i>	<u>£3,500</u>
<i>Divide by the increased Tax Base</i>	100
<i>= Band D Council Tax Charge</i>	£35.00

Payment of the Precept

Payments are made by Breckland by BACS or cheque to the parish/town councils half yearly in April and September. If the precept is less than £1,000 the full amount will be paid in April.

Deadline Dates

Each parish/town needs to approve the precept at their parish/town council meeting, then use the enclosed forms to notify us of your precept requirement (even if this is nil). Breckland ask that the relevant form is returned to us no later than Thursday 31st January 2020. This date will give the Council sufficient time to factor the parish and town precept requirements into the Council Tax setting approval process.

Parish Precepts 2019-20

These can be found on the following links to the Breckland Council website.

Full Council meeting for Council Tax Setting on 21st February 2019:

<https://democracy.breckland.gov.uk/mqConvert2PDF.aspx?ID=52046&ISATT=1#search=%22council%20tax%20setting%202019%22>

To open copy and paste the link into the search bar on your browser.

Estimated Tax Base 2020-21

To assist you with setting the 2020-21 precept, please find detailed the tax base for your parish as at October 2019.

Tax Base as at October 2019

Parish	Tax Base
Ashill	501.0
Attleborough	3799.0
Banham	511.3
Bawdeswell	271.2
Beachamwell	135.9
Beeston	203.7
Beetley	525.3
Besthorpe	263.8
Billingford	89.7
Bintree	120.6
Blo Norton	115.9
Bradenham	250.3
Brettenham & Kilverstone	227.2
Bridgham	118.4
Brisley	124.8
Buckenham New	190.3
Buckenham Old	496.8
Bylaugh	34.2
Carbrooke	685.5
Caston	200.8
Cockley Cley	46.3
Colkirk	255.8
Cranwich	20.8
Cranworth	180.4
Cressingham Great	91.2
Cressingham Little	69.6
Croxton	186.0
Dereham	5700.3
Didlington	24.1
Dunham Great	125.9
Dunham Little	120.0

Ellingham Great	443.5
Ellingham Little	92.5
Elmham North	474.8
Elsing	102.6
Foulden	146.4
Foxley	113.4
Fransham	163.2
Garboldisham	294.0
Garvestone	273.6
Gateley	29.5
Gooderstone	145.7
Gressenhall	364.1
Griston	244.6
Guist	74.3
Hardingham	109.4
Harling	861.1
Hilborough	84.3
Hockering	247.6
Hockham	240.7
Hoe & Worthing	102.5
Holme Hale	186.9
Horningtoft	60.9
Ickburgh	89.2
Kempstone	6.4
Kenninghall	385.5
Lexham	49.6
Litcham	217.0
Longham	85.3
Lopham North	258.2
Lopham South	174.6
Lynford	53.1
Lyng	298.6
Mattishall	909.9

Merton	56.7
Mileham	242.5
Mundford	504.0
Narborough	408.9
Narford	12.9
Necton	727.7
Newton	16.1
Ovington	93.5
Oxborough	94.1
Pickenham North	157.5
Pickenham South	37.0
Quidenham	180.0
Riddlesworth & Gasthorpe	51.6
Rocklands	283.0
Roudham & Larling	113.5
Rougham	44.2
Saham Toney	601.1
Scarning	874.2
Scoulton	92.5
Shipdham	736.4
Shropham	154.7
Snetterton	85.4
Southacre	12.7
Sparham	110.9
Sporle With Palgrave	331.8
Stanfield	62.0
Stanford	3.2
Stow Bedon & Breckles	132.7
Swaffham	2680.4
Swanton Morley	720.6
Thetford	6464.2
Thompson	154.4

Tittleshall	140.3
Tuddenham East	169.9
Tuddenham North	125.4
Twyford	16.5
Watton	2693.6
Weasenham All Saints	67.4
Weasenham St. Peter	60.8
Weeting With Broomhill	542.2
Wellingham	21.1
Wendling	100.8
Whinburgh & Westfield	150.4
Whissonsett	168.2
Wretham	137.7
Yaxham	309.4

Further Information

We hope this gives you an insight into the impacts of how the tax base affects the parish and town precept calculation.

If you have any more specific queries, please contact Breckland Council's Accountancy Team via email: AccountancyTeam@breckland.gov.uk.

IF APPROPRIATE PLEASE COMPLETE AND RETURN
THIS FORM BY THE 31st JANUARY 2020

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**PARISH COUNCIL MEETING**

My Council/Meeting has no precept requirement for the  
Year ending 31<sup>st</sup> March 2021 (2020/21)

(Signed) \_\_\_\_\_  
Clerk or other Authorised Officer



LOCAL GOVERNMENT FINANCE ACT 1992 S.41

IF APPROPRIATE PLEASE COMPLETE AND RETURN  
THIS FORM BY THE 31st JANUARY 2020

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PARISH OF _____

PRECEPT UPON BILLING AUTHORITY

To the **Breckland Council** being the billing authority for the district in which the
Above named Parish is situated.

YOU ARE HEREBY DIRECTED to pay _____ (Name)

Of _____ (Parish Council)

The officer responsible for the administration of financial affairs.

At _____ (Address)

the following total during the financial year 2020/2021

_____ (£ _____)

Being the budget required of the Parish Council calculated in accordance with Section 50.

If your precept request is for £1,000 or less the full amount will be paid in April 2020.

If your precept request is over £1,000 your payment will be split equally, the first instalment will be within our first payment run in April 2020 and the second instalment by 30th September 2020.

AUTHORISED at a Meeting of the Parish Council held on the

_____ day of _____ 20_____

(SIGNED) _____

(DESIGNATION) _____
(The officer appointed for this purpose)

