

Town / Parish Precept Factsheet

- 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 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. W

- 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 2013/14** – It is anticipated these will be sent to you early/mid November 2012.
- 6. New for 2013/14 precept setting** – a simple precept calculator tool will be available on the Councils 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

Further details of this will be circulated in the next few months.

7. **Deadline for Precept Requirement** - The deadline for Precept requirements is normally by the third week in January. For 2013/2014 this is **21 January 2013**. 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 there precept is nil.

Although Wiltshire Council have to calculate the taxbase by the end of November, in practice the taxbase is often set by the end of October so that Towns / Parish's can be provided with their actual taxbase when sent the Precept request form. If a decision has been made not to set the taxbase early Towns / Parish's will be informed that the figure provided is an estimate

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 / Parish with a precept under £10k will receive their full precept by the end of April.

Towns / Parish's with a precept greater than £10k will receive half 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 Finance
PO Box 4385
Bythesea Road
Trowbridge, Wiltshire
BA14 4DS
Fax number: 01225 713989

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.

wendy.packer@wiltshire.gov.uk

Democratic Services
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 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 2013/2014 we will also accept an emailed submission from the contact email address we hold.
12. **Towns with a precept greater than £140k** - If a Town/Parish has a precept greater than £140,000 you are required to provide a breakdown of expenditure and income to the public. Space in the council tax leaflet is provided in a standardised format with a maximum of 4 lines for expenditure and one line for income/use of balances.
13. **Contact Details – Technical Accountancy**

Tina Winfield 01225 718584
Stuart Donnelly 01225 718582

Fax 01225 713697

e-mail financialplanning@wiltshire.gov.uk