

Council Tax Factsheet for Town and Parish Councils

October 2021

1. What is the tax base?

This is the average number of band D equivalent properties within your town/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 town/parish, per the Valuation Office records we receive, which is then adjusted to take into account any discounts that are given, for example, single occupancy, second homes, homes that are empty or exempt etc.

The properties are then translated into band D equivalent's using the required 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 (2)

Finally, we add on an estimated number of band D equivalents to be built in the year and apply a collection rate adjustment. This then gives us 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 town/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 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. the number of properties we can collect from has gone down.

4. Why might the tax base go down?

The tax base 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, a change to the collection rate adjustment or an increase in the number of people claiming benefits.

Where significant changes are not understood, Wiltshire Council can provide a summary of the movement in a town/parish tax base by comparing last year's report to this year's report.

5. When will the tax base be issued for 2022/2023?

This will be sent out by Friday 5 November 2021.

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 2022/2023 data. This will be updated in early November 2021. 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 **18 January 2022**. 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 the 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

committee@wiltshire.gov.uk

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 2022/2023 we will also accept an e-mailed submission from the contact e-mail address we hold.

12. Towns with a precept greater than £140,000

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 individually with a request to collect this information to be published on the council's 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 or

Lizzie Watkin 01225 713056

(please note we are currently unable to retrieve voice messages)

e-mail: financialplanning@wiltshire.gov.uk