

# Breckland Council

## **Guidance for setting parish/town precepts 2022/23**



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## Setting the Parish/Town Precept

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## 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 Monday 31<sup>st</sup> January 2022. This date will give the Council sufficient time to factor the parish and town precept requirements into the Council Tax setting approval process.

## Estimated Tax Base 2022-23

To assist you with setting the 2022-23 precept, please find detailed the tax base for your parish.

<b>Parish</b>	<b>Tax Base</b>
Ashill	509.1
Attleborough	3,936.1
Banham	516.9
Bawdeswell	301.5
Beachamwell	132.9
Beeston	208.0
Beetley	525.5
Besthorpe	286.0
Billingford	90.3
Bintree	118.7
Blo Norton	117.9
Bradenham	248.9
Brettenham & Kilverstone	233.0

Bridgham	125.5
Brisley	125.1
Buckenham New	191.0
Buckenham Old	520.6
Bylaugh	36.8
Carbrooke	709.9
Caston	205.5
Cockley Cley	43.9
Colkirk	263.1
Cranwich	19.8
Cranworth	180.7
Cressingham Great	93.2
Cressingham Little	71.7
Croxton	237.5
Dereham	5,748.6
Didlington	27.7
Dunham Great	133.1
Dunham Little	127.4
Ellingham Great	478.2
Ellingham Little	97.7
Elmham North	494.1
Elsing	103.2
Foulden	149.2
Foxley	122.4
Fransham	165.1
Garboldisham	300.2
Garvestone	280.9
Gateley	28.4
Gooderstone	150.6
Gressenhall	369.0
Griston	267.4
Guist	82.5
Hardingham	118.6
Harling	897.5

Hilborough	86.6
Hockering	270.6
Hockham	245.8
Hoe & Worthing	104.2
Holme Hale	186.4
Horningtoft	67.8
Ickburgh	94.4
Kempstone	7.9
Kenninghall	391.3
Lexham	49.1
Litcham	220.1
Longham	87.6
Lopham North	271.6
Lopham South	183.4
Lynford	51.3
Lyng	299.3
Mattishall	918.6
Merton	54.3
Mileham	246.1
Mundford	500.5
Narborough	413.9
Narford	11.5
Necton	730.6
Newton By Castleacre	15.9
Ovington	96.4
Oxborough	96.1
Pickenham North	160.9
Pickenham South	37.7
Quidenham	182.6
Riddlesworth & Gasthorpe	51.1
Rocklands	287.2
Roudham & Larling	113.1

Rougham	43.6
Saham Toney	607.8
Scarning	879.9
Scoulton	95.3
Shipdham	758.2
Shropham	167.3
Snetterton	83.8
Southacre	13.0
Sparham	114.5
Sporle With Palgrave	340.9
Stanfield	64.3
Stanford	3.2
Stow Bedon & Breckles	138.1
Swaffham	2,781.9
Swanton Morley	727.8
Thetford	6,466.3
Thompson	154.4
Tittleshall	140.6
Tuddenham East	170.1
Tuddenham North	133.4
Twyford	17.2
Watton	2,812.1
Weasenham All Saints	69.4
Weasenham St. Peter	57.5
Weeting With Broomhill	545.8
Wellingham	21.1
Wending	105.2
Whinburgh & Westfield	157.0
Whissonsett	171.1
Wretham	154.1
Yaxham	311.7

## 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](mailto:AccountancyTeam@breckland.gov.uk).