



**Breckland**  
COUNCIL

**SWAFFHAM  
TOWN COUNCIL**

5 1 OCT 2018

**RECEIVED**

Mr R Bishop  
Town Hall  
4 London Street  
Swaffham  
Norfolk  
PE37 7DQ

**SWAFFHAM  
TOWN COUNCIL**

15 OCT 2018

**RECEIVED**

Contact : Mandy Chenery  
Direct Dial : 01362 656862  
Email : [accountancyteam@breckland.gov.uk](mailto:accountancyteam@breckland.gov.uk)  
Date: 11<sup>th</sup> October 2018

Dear Mr Bishop

**Parish Precept Requirement 2019-20**

Preparations for the 2019-20 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 2019-20 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 2019-20, please complete and return one of the enclosed forms, either;

**FORM A:** if you have **NO** precept requirement for 2019-20; OR

**FORM B:** if you **DO** require a precept for 2019/20

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 2019**

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.

**Grant to Town and Parish Councils**

Grants to Parish councils have been phased out over the last few years following reductions in the Government funding received by Breckland – 2019-20 is the first year that no grant is provided. Please consider this when setting your Precept request.

**Message from the Electoral Services Department**

In May 2019 there will be Parish Elections. You will need to ensure that you have budgeted for these elections within your precept. As in previous years, uncontested elections will be charged at a flat rate of £75. The cost of a contested election will be a shared cost where there is a contest at the same time as a District election – this will be apportioned by dividing the cost by 2. You will shortly receive a separate communication from Electoral Services as to the estimated cost of a contested election to allow you to budget for this in your precept.

Yours faithfully



Mandy Chenery  
Senior Accountant - Revenue & Projects

Tittleshall	140.0
Tuddenham East	170.9
Tuddenham North	120.5
Twyford	15.5
Watton	2,607.2
Weasenham All Saints	67.8
Weasenham St. Peter	59.5
Weeting With Broomhill	536.9
Wellingham	22.1
Wendling	103.4
Whinburgh & Westfield	149.6
Whissonsett	166.8
Wretham	128.8
Yaxham	305.3

### 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).

# Breckland Council

## Guidance for setting parish/town precepts 2019/20



Breckland Council  
Elizabeth House  
Walpole Loke  
Dereham  
NR19 1EE  
[www.breckland.gov.uk](http://www.breckland.gov.uk)





## Setting the Parish/Town Precept

- o Setting the parish precept
- o Tax Base
- o Examples of how to calculate the cost for a Band D Council Tax payer in your parish/town
- o Payment of the 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.

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Merton	54.4
Mileham	233.4
Mundford	497.4
Narborough	408.9
Narford	11.9
Necton	727.0
Newton	16.4
Ovington	96.4
Oxborough	91.8
Pickenham North	157.4
Pickenham South	37.1
Quidenham	178.2
Riddlesworth & Gasthorpe	52.1
Rocklands	276.6
Roudham & Larling	111.8
Rougham	44.3
Saham Toney	598.4
Scarning	873.6
Scoulton	90.0
Shipdham	733.7
Shropham	149.2
Snetterton	82.5
Southacre	12.9
Sparham	109.0
Sporle With Palgrave	329.7
Stanfield	60.8
Stanford	3.2
Stow Bedon & Breckles	129.5
Swaffham	2,602.9
Swanton Morley	704.5
Thetford	6,391.5
Thompson	151.8

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Ellingham Great	424.8
Ellingham Little	93.4
Elmham North	470.1
Elsing	105.1
Foulden	144.1
Foxley	113.7
Fransham	163.0
Garboldisham	295.2
Garvestone	277.8
Gateley	29.7
Gooderstone	144.7
Gressenhall	362.0
Griston	197.4
Guist	71.5
Hardingham	109.5
Harling	847.1
Hilborough	82.2
Hockering	235.2
Hockham	235.9
Hoe & Worthing	100.1
Holme Hale	186.5
Horningtoft	59.1
Ickburgh	87.2
Kempstone	6.6
Kenninghall	382.7
Lexham	48.2
Litcham	212.1
Longham	82.7
Lopham North	253.4
Lopham South	174.1
Lynford	51.4
Lyng	291.6
Mattishall	888.2

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

### Example:

Parish Precept Requirement £3,500

Divide by the Tax Base 92.10

= Band D Council Tax Charge £38.00

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

### Example:

Parish Precept Increased Requirement £4,500

Divide by the Tax Base 92.10

= Band D Council Tax Charge £48.85

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

### Example:

Parish Precept Requirement £3,500

Divide by the increased Tax Base 100

= Band D Council Tax Charge £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 31<sup>st</sup> January 2019. 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 2018-19

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

Full Council meeting for Council Tax Setting on 22<sup>nd</sup> February 2018:

<http://apps03:9070/documents/s46986/Appendix%20A%20for%20Council%20Tax%20Setting%202018-19.pdf>

## Estimated Tax Base 2019-20

To assist you with setting the 2019-20 precept, please find detailed the tax base for your parish as at October 2018.

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## Tax Base as at October 2018

Parish	Tax Base
Ashill	488.0
Attleborough	3,718.2
Banham	511.0
Bawdeswell	273.3
Beachamwell	133.3
Beeston	201.8
Beetley	522.9
Besthorpe	262.5
Billingford	87.5
Bintree	113.7
Blo Norton	113.5
Bradenham	247.1
Brettenham & Kiverstone	221.6
Bridgham	122.0
Brisley	123.8
Buckenham New	184.1
Buckenham Old	496.9
Bylaugh	32.1
Carbrooke	655.9
Caston	199.9
Cockley Clew	44.9
Colkirk	251.5
Cranwich	20.5
Cranworth	176.7
Cressingham Great	88.4
Cressingham Little	68.7
Croxton	188.6
Dereham	5,672.2
Didlington	26.4
Dunham Great	122.6
Dunham Little	115.2

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