



Belinda Westwood
Waterbeach Parish Council
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01223 441338

Our ref: **Parish Precepts 2023.24**

15 November 2022

Contact email:
brenda.robinson@scambs.gov.uk

Dear Sir/Madam

Re: Local Government Finance Act 1992 – Parish Precepts

This letter is sent to all Town Councils, Parish Councils and Parish Meetings in South Cambridgeshire.

I am writing to advise you of our estimates for the tax base for your parish for 2023-24. This is an opportunity for you to check our estimates of your tax base before we formally set the tax base in December 2022. Please note that there have been particular difficulties in forecasting this year, as many builders have reported that shortages of both materials and labour are impacting build schedules. The impact of the uncertain economic environment is also difficult to predict. If you have any feedback, please respond by **12 December 2022**.

We are also seeking to obtain from you the precept information we need to finalise our budgets.

Appendix A is a consultation document setting out proposals for payment of Parish Precepts by the District Council in 2023-24. If you would like to comment on this document, please do so by **12 December 2022**.

Please answer the following questions:

Question 1

Do you wish to comment on the enclosed consultation document Appendix A?

*If yes, please reply to Katie.Kelly@scambs.gov.uk before **12 December 2022**, otherwise see question 2.*

Question 2

How much will your Council require by way of precept in 2023-24? Please state your requirements as an amount of money.

Please reply to Brenda.Robinson@scambs.gov.uk by **31 January 2023**, including nil precepts by completing the form **Appendix D**.

The Council is working in conjunction with Cambridgeshire County Council and the Fire and Police Authorities to produce a combined information pack which will be available from the Council's website by the time the Council Tax bills are sent out. Your answers to Question 2 above will provide us with the information required for this information pack to be prepared.

Some Parishes find it helpful to have details of the estimated tax base for the Parish when they determine their precept.

Appendix B is a schedule showing the estimated tax base for all the Parishes for 2023-24.

Appendix C is explanatory information on how the Council Tax Base is calculated.

Appendix D should be completed and returned by ALL parishes with your precept request – even for NIL requests.

Where local councils request £140,000 or more, they are required to provide details of their spending plans by using the template at the bottom of Appendix D. This information is made available to Council Taxpayers in the Council Tax leaflet distributed with the annual bills.

Payment will be made directly to the Parish Council bank account via BACS. If your Parish has changed its bank details in the last year, please complete **Appendix E** and return it with your precept request. The remittance advice will be sent via email – please complete the details in Appendix D.

If you have any queries, please do not hesitate to contact me.

Yours faithfully

Farzana Ahmed

Deputy Head of Finance

Aide-memoire:

Task	Due Date	Completed
Comments/Feedback regarding Consultation (Appendix A) - <i>Optional</i>	12/12/2022	
Comments/Feedback regarding Tax Base (Appendix B) - <i>Optional</i>	12/12/2022	
Parish Precept Requirement (Appendix D) - <i>Essential</i> Please return to Brenda.Robinson@scams.gov.uk by:-	31/01/2023	
Submission of Bank Details (Appendix E) – <i>If changed.</i>	31/01/2023	

APPENDIX A

LOCAL GOVERNMENT FINANCE ACT 1992

PARISH PRECEPTS

1. CONSULTATION

1.1 The consultation relating to the payment of precepts covers the: -

- i. frequency of payment.
- ii. dates on which payments are to be made; and
- iii. calculation of each amount.

1.2 Regulations provide that at least 50% of the precept must be paid within 30 days of the start of the financial year and the remaining 50% within 6 months of the start of the financial year. Payment of precepts issued after the beginning of the financial year will be delayed.

1.3 The proposed schedule for the payment of precepts for 2023-24 are as follows: -

- a) The first instalment will be paid by Friday 21 April 2023. In the case of a precept of £1,000 or less, the full precept will be paid. In all other cases the amount of the first instalment will be £1,000 or 50% of the precept, whichever is greater.
- b) Any balance will be paid by 22 September 2023.

1.4 Please let me have any comments you wish to make by the 12 December 2022.

1.5 Please submit your Parish precepts no later than the 31 January 2023.

2. PARISH & TOWN COUNCIL ELECTIONS

2.1 There are no scheduled town or parish council elections taking place in May 2023. The next scheduled town and parish council elections will take place alongside elections to the district council in May 2026.

2.2 If a town or parish has a by-election caused by a casual vacancy, 100% of the costs of that election will be recharged to the Town/Parish Council.

2.3 The rough cost of a parish by-election will escalate in line with the size of the electorate. The cost will usually be between £1800 (for small parishes), up to £7000/£8000 for larger parishes. There are many variables and it is difficult to provide accurate estimates.

2.4 Please email the Elections Team (elections@scambs.gov.uk) if you have any questions regarding 2023 Electoral Arrangements.

3. LOCAL COUNCIL TAX SUPPORT

3.1 The Local Council Tax Support Scheme (LCTS) consultation opens on the 15 November and closes on 12 December 2022. The council are considering changes to LCTS due to the cost-of-living crisis these changes would provide additional support for residents on low income. The council's website includes full details of consultation and questionnaire @ www.scambs.gov.uk/council-tax/council-tax-support-consultation/

APPENDIX B

COUNCIL TAX BASE - 2023/24

Estimated number of band D equivalent properties
(after 0.6% allowance for losses on collection)

Great Abington	464.4	Horningsea	165.9
Little Abington	260.3	Horseheath	214.0
Abington Pigotts	76.4	Ickleton	344.7
Arrington	177.1	Impington	1,547.7
Babraham	135.0	Kingston	136.9
Balsham	761.3	Knapwell	43.8
Bar Hill	1,490.4	Landbeach	396.3
Barrington	536.5	Linton	1,811.5
Bartlow	54.0	Litlington	358.7
Barton	393.0	Lolworth	75.6
Bassingbourn	1,255.0	Longstanton	1,189.6
Bourn	431.2	Longstowe	89.8
Boxworth	103.6	Madingley	111.8
Caldecote	902.0	Melbourn	2,178.7
Cambourne	4,129.0	Meldreth	818.4
Carlton	97.0	Milton	1,757.2
Castle Camps	282.8	Guilden Morden	447.1
Caxton	251.1	Steeple Morden	525.8
Childerley	12.1	Newton	186.1
Chishill	334.9	Northstowe	1,291.2
Comberton	922.1	Oakington/Westwick	603.6
Conington	67.9	Orchard Park	810.7
Coton	381.5	Orwell	533.8
Cottenham	2,573.7	Over	1,215.4
Croxton	75.9	Pampisford	156.1
Croydon	107.6	Papworth Everard	1,390.3
Dry Drayton	322.3	Papworth St Agnes	32.7
Duxford	772.3	Rampton	205.0
Elsworth	315.8	Sawston	2,679.9
Eltisley	191.5	Great Shelford	2,050.5
Great Eversden	116.1	Little Shelford	386.7
Little Eversden	271.8	Shepreth	366.1
Fen Ditton	609.6	Shingay-cum-Wendy	63.1
Fen Drayton	391.5	Shudy Camps	148.8
Fowlmere	592.9	Stapleford	927.1
Foxton	562.5	Stow-cum-Quy	213.0
Fulbourn	1,966.5	Swavesey	1,115.3
Gamlingay	1,567.3	Tadlow	80.8
Girton	2,013.6	Teversham	1,039.3
Little Gransden	147.5	Thriplow	487.1
Grantchester	256.7	Toft	324.9
Graveley	93.5	South Trumpington	481.6
Hardwick	1,114.3	Waterbeach	2,174.1
Harlton	151.6	Weston Colville	205.6
Harston	826.8	West Wickham	194.8
Haslingfield	705.7	West Wrating	231.6
Hatley	94.2	Whaddon	221.1
Hauxton	595.8	Whittlesford	825.0
Heydon	125.1	Great Wilbraham	288.1
Hildersham	102.6	Little Wilbraham	190.4
Hinxton	162.2	Willingham	1,720.4
Histon	1,792.6	Wimpole	138.9
		DISTRICT TOTAL	<u>67330.7</u>

CALCULATION OF COUNCIL TAX BASE

1. All dwellings in the Parish are assessed by the Valuation Office, part of Revenue and Customs, and placed in the following bands:

<u>Valuation Band</u>		<u>Range of Values</u> <u>(at 1991 prices)</u>
A	up to	£40,000
B		£40,001 - £ 52,000
C		£52,001 - £ 68,000
D		£68,001 - £ 88,000
E		£88,001 - £120,000
F		£120,001 - £160,000
G		£160,001 - £320,000
H	more than	£320,000

2. The number of dwellings in each band is then adjusted to take account of:
- a) reductions in the number of dwellings
 - exempt dwellings
 - diplomats' dwellings (if any)
 - demolitions

 - b) additions to the number of dwelling
 - Ministry of Defence properties (if any)
 - Dwellings awaiting banding
 - New dwellings to be completed and occupied before the end of the next financial year

 - c) Adjustments
 - reductions in banding for disabled persons
 - 25% discount for single adults for Council Tax purposes

3. The adjusted number of dwellings in each band is then expressed as a single figure known as “band D equivalents” by multiplying by the relevant fraction:

<u>Valuation Band</u>	<u>Relevant Fraction</u>
A-	5/9
A	6/9
B	7/9
C	8/9
D	9/9
E	11/9
F	13/9
G	15/9
H	18/9

4. The District Council prudently estimates an allowance for losses on collection which is 0.6% for the next financial year. This percentage reduction is applied to the number of band D equivalents in the previous paragraph to arrive at the tax base for tax setting purposes.
5. The Parish precept divided by the tax base will give the Council Tax to cover Parish Council expenditure for a band D property occupied by two or more adults. The Council Tax for dwellings in other bands is calculated by multiplying by the relevant fractions in paragraph 3.
6. A similar calculation, using the same tax base, is also required for the District council, the County Council and the Police and Fire Authorities. Council Tax setting by the District involves the aggregation of all five calculations to arrive at the total Council Tax bill levied to meet the net expenditure of the Parish, District, County, Fire and Police.
7. The actual Council Tax payable will be reduced if discounts (paragraph 2c) and/or council tax benefits for persons on low incomes apply.
8. An illustration of the tax base calculation is shown on the next sheet:

Waterbeach Parish Council	2023/24 Band D Equivalents
Number of Properties as at October 2022	2483
Actual Tax Base on 03.10.2022	2169.9
Expected New Properties Chargeable for whole year	82.8
Expected New Properties Chargeable for part of the year	65.9
Less Discount under LCTS	-131.5
Less Provision for uncollectable (0.6%)	-13.0
Tax Base for the Year	2174.1

Parish Precept Requirement 2023/24

(to be completed by **all** parishes and **returned by 31/01/2023** including where a **NIL** precept is set)

Please return to: - Brenda.Robinson@scambs.gov.uk

Parish: Waterbeach Parish Council

Amount required [words]:

Amount required [figures]: £

Name:

Position:

Please complete contact details for enquiries regarding the precept:

Telephone:

Email for remittance advice:

Where local councils request a precept of **£140,000 or more** from their taxpayers they are required to provide more detail of their spending plans, a template is provided below to assist you, this information will then be included in the Council Tax leaflet distributed to residents with the annual council tax bills.

Waterbeach Parish Council	2022-23 Gross Expenditure £	2022-23 Net Expenditure £	2023-24 Gross Expenditure £	2023-24 Net Expenditure £
Cultural, Environmental and Planning				
Highways, Footpaths and Lighting				
Democratic Representation				
Corporate Management				
Capital Projects				
Total				
Contribution from balances				
Amount of Precept				

BANK DETAILS (if changed)

If the bank details change throughout the year, please advise: -
Accounts.payable@scams.gov.uk

South Cambridgeshire District Council, Accountancy Service, Cambourne Business Park, Cambourne, Cambridge, CB23 6EA

Parish: Waterbeach Parish Council

Address:
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Bank/Building Society.....

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 Sort Code

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 Account no

E-mail address for remittance advice.....

Contact name.....

Contact telephone number.....

Fax number.....

Authorised signatories:

Signed.....

Position.....

Signed.....

Position.....

Date.....