



Mr Mark Nokkert
Northstowe Town Council
townclerk@northstowetowncouncil.gov.uk

Our ref: **Parish Precepts 2024.25**

14 December 2023

Contact email:
daniel.hasler@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 2024-25. This is an opportunity for you to check our estimates of your tax base before we formally set the tax base in December 2023. Please note that there have been difficulties in forecasting this year, due to the impact of the uncertain economic environment. If you have any feedback, please respond by **12 December 2023**.

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 2024-25. If you would like to comment on this document, please do so by **12 December 2023**.

Please answer the following questions:

Question 1

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

*If yes, please reply to dawn.graham@scambs.gov.uk before **12 December 2023**, otherwise see question 2.*

Question 2

How much will your Council require by way of precept in 2024-25? Please state your requirements as an amount of money.

Please reply to accountancy@scambs.gov.uk by **31 January 2024**, 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 2024-25.

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>	12/12/2023	
Comments/Feedback regarding Tax Base (Appendix B) - <i>Optional</i>	12/12/2023	
Parish Precept Requirement (Appendix D) - <i>Essential</i> Please return to accountancy@scambs.gov.uk by:-	31/01/2024	
Submission of Bank Details (Appendix E) – <i>If changed.</i>	31/01/2024	

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 2024-25 are as follows: -

- a) The first instalment will be paid by Friday 26 April 2024. 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 27 September 2024.

1.4 Please let me have any comments you wish to make by the 12 December 2023.

1.5 Please submit your Parish precepts no later than the 31 January 2024.

2. PARISH & TOWN COUNCIL ELECTIONS

2.1 There are no scheduled town or parish council elections taking place in May 2024. 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 2024 Electoral Arrangements.

3. LOCAL COUNCIL TAX SUPPORT

3.1 It is expected that there will be no further changes to LCTS scheme which was amended last year. The current scheme will increase by CPI from 1 April 2024.

APPENDIX B

COUNCIL TAX BASE - 2024/25

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

Great Abington	473.6	Horningsea	167.2
Little Abington	265.3	Horseheath	211.6
Abington Pigotts	77.3	Ickleton	347.0
Arrington	166.7	Impington	1,568.7
Babraham	125.9	Kingston	138.7
Balsham	763.0	Knapwell	44.0
Bar Hill	1,480.6	Landbeach	393.3
Barrington	632.4	Linton	1,846.9
Bartlow	54.5	Litlington	367.6
Barton	393.8	Lolworth	77.8
Bassingbourn	1,252.0	Longstanton	1,193.6
Bourn	435.8	Longstowe	89.0
Boxworth	104.6	Madingley	108.9
Caldecote	899.5	Melbourn	2,192.8
Cambourne	4,361.2	Meldreth	833.2
Carlton	96.3	Milton	1,756.4
Castle Camps	287.2	Guilden Morden	451.0
Caxton	257.2	Steeple Morden	525.5
Childerley	12.1	Newton	194.6
Chishill	328.4	Northstowe	1507.0
Comberton	920.2	Oakington/Westwick	602.1
Conington	69.0	Orchard Park	812.6
Coton	426.9	Orwell	535.2
Cottenham	2,637.3	Over	1,233.3
Croxton	82.0	Pampisford	157.7
Croydon	109.4	Papworth Everard	1,407.8
Dry Drayton	332.9	Papworth St Agnes	32.7
Duxford	770.6	Rampton	207.6
Elsworth	311.1	Sawston	2,719.3
Eltisley	193.4	Great Shelford	2,047.5
Great Eversden	119.9	Little Shelford	384.3
Little Eversden	275.4	Shepreth	374.0
Fen Ditton	841.9	Shingay-cum-Wendy	54.2
Fen Drayton	396.2	Shudy Camps	149.9
Fowlmere	593.6	Stapleford	933.0
Foxton	566.9	Stow-cum-Quy	213.7
Fulbourn	1,996.4	Swavesey	1,104.5
Gamlingay	1,575.3	Tadlow	86.0
Girton	1,952.4	Teversham	1,042.3
Little Gransden	151.9	Thriplow	487.1
Grantchester	255.1	Toft	330.8
Graveley	95.9	South Trumpington	489.6
Hardwick	1,145.9	Waterbeach	2,224.8
Harlton	152.8	Weston Colville	300.4
Harston	835.9	West Wickham	193.5
Haslingfield	709.2	West Wratting	232.6
Hatley	95.6	Whaddon	219.8
Hauxton	595.5	Whittlesford	828.9
Heydon	124.9	Great Wilbraham	292.1
Hildersham	100.9	Little Wilbraham	197.8
Hinxton	161.5	Willingham	1,721.3
Histon	1,798.5	Wimpole	138.6
		DISTRICT TOTAL	<u>68,631.6</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:

Northstowe Town Council	2024/25 Band D Equivalents
Number of Properties as at October 2023	1399
Actual Tax Base on 30.09.2023	1352.2
Expected New Properties Chargeable for whole year	141.0
Expected New Properties Chargeable for part of the year	96.8
Less Discount under LCTS	-75.9
Less Provision for uncollectable (0.6%)	-7.1
Tax Base for the Year	1507.0

Parish Precept Requirement 2024/25

(to be completed by **all** parishes and **returned by 31/01/2024** including where a **NIL** precept is set)

Please return to: - accountancy@scambsgov.uk

Parish: Northstowe

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.

Northstowe	2023-24 Gross Expenditure £	2023-24 Net Expenditure £	2024-25 Gross Expenditure £	2024-25 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: Northstowe

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.....