



John Vickery  
Cambourne Town Council  
Cambourne Parish Council  
The Hub, Cambourne Community Centre  
High Street  
Cambourne, Cambridge  
CB23 6GW

Our ref: Precepts20.21

October 2019

Corporate Services

Contacts: Tracey Flack

Email: [accountancy@scambs.gov.uk](mailto:accountancy@scambs.gov.uk)

Dear Sir/Madam

**Re: Local Government Finance Act 1992 – Parish Precepts**

This letter is sent to town and parish councils in South Cambridgeshire.

I am writing to advise you of our estimates for the tax base for your parish for 2020-21. This is an opportunity for you to check our estimates of your tax base before we formally set the tax base in November 2019. If you have any feedback, please respond by **18 November 2019**.

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

**Appendix A** is a consultation document setting out proposals for payment of Parish Precepts by the District Council in 2020-21. If you would like to comment on this document I would appreciate a reply by **18 November 2019**.

Can you please reply to this letter answering the following questions:

**Question 1**

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

*If yes, please reply before **18 November 2019**, otherwise see question 2.*

**Question 2**

*How much will your Council require by way of precept in 2019-20? Please state your requirements as an amount of money.*

Please reply by **20 January 2020**, including **nil** precepts, using the form attached in **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 2020-21. **Appendix C** is explanatory information on how the Council Tax Base is calculated.

Where local councils request £140,000 or more from their council taxpayers they are required to provide details of their spending plans, a template is attached in **Appendix D**, which should be completed and returned with your precept request.

The Council's preferred method of settlement for precepts and other payments due to Parish Councils is directly to bank accounts via BACS, the remittance advice being sent to the Parish Council by e-mail. If your Parish has not already taken advantage of this method of payment, or if your parish has changed its bank details, can I ask you to complete the form attached in **Appendix E** and return it with your precept requirements, this will enable the precept payment due in April 2020 to be made directly to your bank.

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

Yours faithfully

**Tracey Flack**

Principal Accountant

**Aide-memoire:**

Task	Due Date	Completed
Comments/Feedback regarding Tax Base (Appendix B) - <i>Optional</i>	18/11/2019	
Comments/Feedback regarding Consultation (Appendix A) - <i>Optional</i>	18/11/2019	
<b>Submission of Parish Precept Requirement (Appendix D) – Essential</b> <b>Please return by:-</b>	<b>20/01/2020</b>	
Submission of Bank Details (Appendix E) – If not previously provided or have changed.	20/01/2020	

## **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 2020-21 are as follows: -

- a) The first instalment will be paid by Friday 24 April 2020. 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 25 September 2020.

1.4 Please let me have any comments you wish to make by the 18 November 2019.

1.5 As mentioned in my accompanying letter, it would be of assistance if Parishes could submit their precepts no later than the 20 January 2020.

##### **2. PARISH COUNCIL ELECTIONS**

2.1 There are no Parish Elections scheduled to take place in 2020.21

2.2 Should a Parish by-election be needed over the course of the year, the Parish will be responsible for all of the costs incurred.

##### **3. LOCAL COUNCIL TAX SUPPORT**

3.1 You may be aware that the current LCTS scheme is currently under review, with a final decision expected in February 2020. It is not currently expected that any changes will significantly impact on the total amount of LCTS awarded, and so the calculations contained within this letter assume the same amount as in 2019/20.

Tracey Flack

Principal Accountant

October 2019

## APPENDIX B

### COUNCIL TAX BASE - 2020/21

Estimated number of band D equivalent properties

(after 0.6% allowance for losses on collection)

Great Abington	420.4	Horningsea	166.3
Little Abington	257.4	Horseheath	211.7
Abington Pigotts	79.2	Ickleton	342.2
Arrington	168.5	Impington	1,525.1
Babraham	127.0	Kingston	129.1
Balsham	726.4	Knapwell	47.7
Bar Hill	1,452.8	Landbeach	388.2
Barrington	474.9	Linton	1,732.6
Bartlow	51.5	Litlington	348.6
Barton	385.4	Lolworth	75.6
Bassingbourn	1,211.4	Longstanton	1,981.8
Bourn	426.9	Longstowe	93.5
Boxworth	105.0	Madingley	109.2
Caldecote	789.4	Melbourn	1,960.7
Cambourne	3,854.6	Meldreth	774.3
Carlton	98.9	Milton	1,771.2
Castle Camps	272.9	Guilden Morden	432.7
Caxton	238.2	Steeple Morden	530.1
Childerley	12.1	Newton	182.3
Chishill	328.7	Oakington/Westwick	589.5
Comberton	919.9	Orchard Park	830.4
Conington	60.4	Orwell	491.4
Coton	371.2	Over	1,128.0
Cottenham	2,374.0	Pampisford	159.1
Croxton	72.6	Papworth Everard	1,336.5
Croydon	105.8	Papworth St Agnes	32.7
Dry Drayton	299.9	Rampton	198.8
Duxford	767.7	Sawston	2,526.3
Elsworth	303.2	Great Shelford	1,996.0
Eltisley	183.0	Little Shelford	382.4
Great Eversden	116.8	Shepreth	342.1
Little Eversden	258.6	Shingay-cum-Wendy	54.5
Fen Ditton	343.5	Shudy Camps	146.6
Fen Drayton	368.3	Stapleford	931.6
Fowlmere	576.5	Stow-cum-Quy	217.0
Foxton	551.1	Swavesey	976.2
Fulbourn	1,932.1	Tadlow	81.5
Gamlingay	1,467.6	Teversham	1,039.6
Girton	1,847.4	Thriplow	489.1
Little Gransden	138.0	Toft	275.6
Grantchester	250.5	South Trimpington	342.2
Graveley	95.3	Waterbeach	2,005.6
Hardwick	980.6	Weston Colville	197.6
Harlton	149.4	West Wickham	187.3
Harston	822.1	West Wrating	228.1
Haslingfield	700.5	Whaddon	218.8
Hatley	92.8	Whittlesford	826.3
Hauxton	572.1	Great Wilbraham	287.6
Heydon	126.9	Little Wilbraham	190.0
Hildersham	106.7	Willingham	1,581.7
Hinxton	158.7	Wimpole	138.3
Histon	1,791.5	DISTRICT TOTAL	<u>63,617.6</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 below:

<b>Cambourne Town Council</b>	<b>2020/21 Band D Equivalents</b>
Number of Properties as at 25.09.2019	4344
<b>Actual Tax Base on 25.09.2019</b>	<b>4139.6</b>
Expected New Properties Chargeable for whole year	23.5
Expected New Properties Chargeable for part of the year	5.6
Less Discount under LCTS	-250.1
Less Provision for uncollectable (0.6%)	-64
<b>Tax Base for the Year</b>	<b>3854.6</b>

**Parish Precept Requirement 2020-21**

(to be completed by **all** parishes and **returned by 20/01/2020** including where a **NIL** precept is set)

**Parish:** Cambourne Town Council

**Amount required [words]:**

**Amount required [£]:**

**Name:**

**Signed:**

**Position:**

**Please complete contact details for enquiries regarding the precept:**

**Telephone:** \_\_\_\_\_

**email:** \_\_\_\_\_

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.

Cambourne Town Council	2019-20 Gross Expenditure £	2019-20 Net Expenditure £	2020-21 Gross Expenditure £	2020-21 Net Expenditure £
Cultural, Environmental and Planning				
Highways, Footpaths and Lighting				
Democratic Representation				
Corporate Management				
Capital Projects				
<b>Total</b>				
Contribution from balances				
<b>Amount of Precept</b>				



**BANK DETAILS (if changed or not previously provided to the Council)**

**Parish:** Cambourne Town Council

**Address:** .....  
.....  
.....  
.....

**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.....

**Please return Appendix D and any other documentation to:**  
**South Cambridgeshire District Council, Accountancy Service, Cambourne**  
**Business Park, Cambourne, Cambridge, CB23 6EA**  
**Email: Brenda.Robinson@scambs.gov.uk**