Council Tax Base – Extracted Letter on what the precept was last year and key dates

Cllr L Browning

Dear Paula,

Council Tax Base - 2024/25

I am writing to advise you of the provisional council tax base arrangements for 2024/25, which are being reported to the Cabinet Member for Resources on 4th January 2024. We will write to you to confirm once the tax base has been approved.

The council tax base for Solihull has been provisionally determined at 79,642 in accordance with the Local Authority (Calculation of Council Tax Base) Regulations 2012, with the indicative council tax base for the parish of Kingshurst Parish Council being 1981.

The 2023/24 figures for your precept, tax base and Band D precept are set out below, along with the indicative tax base for 2024/25:

Α	2023/24 Precept	£54,940.00
В	2023/24 3 Band D Precept Charge	£ 27.12
С	2023/24 Number of Band D equivalent dwellings (tax base)	2026
D	2024/25 Indicative number of Band D equivalent dwellings (tax base)	1981

In order to calculate your Band D precept charge for 2024/25, you will need to determine your 2024/25 budget. Your precept will be your budget requirement less any use of reserves or other sources of income. Divide this precept figure by your indicative 2024/25 tax base (figure D in the table above) to arrive at your Band D precept charge for 2024/25.

For example, if you have a budget requirement of £66,000, to be entirely funded from the precept, and an indicative tax base of 2,200, divide your precept of £66,000 by the tax base of 2,200 to give a Band D precept charge of £30.00.

Alternatively, if you want to calculate your available budget from your proposed Band D precept charge, you will need to multiply your proposed band D precept charge by your tax base to arrive at the precept, which will then be your budget.

If you would like any support with this calculation, please feel free to contact me via the details given at the top of the letter and I will do what I can to assist you.

The government has recently confirmed that it will not be setting any council tax referendums for town and parish councils for 2024/25.

We intend to keep similar precept payment dates as in previous years; 8th April 2024 and 9th September 2024. The Local Authorities (Funds) (England) Regulations 1992 requires a schedule of instalments to be agreed and in place by 29th January each year. Therefore, please let me know by 29th January 2024 if you do not agree with the proposed dates. Payments will be made into the same bank account that your 2024/25 precept was paid into unless we are informed otherwise. Please also let me know if any of the contact details for your parish have changed from those used for this letter.