

### **Sutton Coldfield Parish Council - Precept Calculation**

There is a set formula to calculate the local precept, based on the number of equivalent band D properties.

Firstly, the number of domestic “dwellings on valuation list”, is established, of which there are 41,196 in Sutton Coldfield. This number is then adjusted to take account of estimated relief and council tax discounts etc. to arrive at the “equivalent number of chargeable dwellings” and in the case of Sutton Coldfield, this number is 34,256.

The statutory proportion and a 2.9% reduction for non-collection (based on Citywide) is then applied to arrive at the number of “equivalent band D properties” of which there are 36,477 in Sutton Coldfield, as summarised in Table 1 below

**Table 1: Sutton Coldfield Parish Council - Precept Calculation**

Tax Band	*Dwellings on Valuation List	**Equivalent Number of Chargeable Dwellings	Statutory Proportion	***Equivalent Band D Properties
Band AR	0	2	5/9	1
Band A	3,279	1,636	6/9	1,059
Band B	5,495	3,879	7/9	2,930
Band C	7,454	6,074	8/9	5,242
Band D	9,396	8,282	1	8,042
Band E	8,549	7,800	11/9	9,257
Band F	4,079	3,799	13/9	5,328
Band G	2,574	2,436	15/9	3,942
Band H	370	348	18/9	676
	<b>41,196</b>	<b>34,256</b>	<b>0</b>	<b>36,477</b>

\* data source: tax base as at 5 October 2015

\*\*after estimated adjustments and discounts

\*\*\* after statutory proportion and a 2.9% reduction for non-collection

### **Sutton Coldfield Parish Council – Estimated Total Local Precept Yield**

The Tax Base for Sutton Coldfield Parish Council is estimated at 36,477 Band D Equivalent properties. The precept yield, therefore, for each £10 levied would be £364,770 as summarised in Table 2 below.

At the national average of a £50 precept, the estimated total precept for Sutton Parish Council would be in the region of £1,823,850.

**Table 2: Sutton Coldfield Parish Council - Estimated Total Local Precept Yield**

Local Precept	Tax Base (Band D Equivalent Properties)	Estimated Total Local Precept
£10	36,477	£364,770
£20	36,477	£729,540
£30	36,477	£1,094,310
£40	36,477	£1,459,080
£50	36,477	£1,823,850

**Sutton Coldfield Parish Council – Estimated Local Precept Per Resident**

As in the case of Council Tax, the local precept payable by residents will vary according to the tax band of the property they live in.

Worked Example

If a precept of £50 is set for a given year, a resident living in a Band D property would pay £50 compared to a resident living in a Band H property, who would pay double the amount i.e. £100. On the other hand, a resident living in a Band B property would pay £39 (78% of £50).

**Table 3: Sutton Parish Council – Local Precept Per Resident**

Tax Band	Statutory Proportion (fraction)	Statutory Proportion (percentage)	Precept £	Precept £	Precept £	Precept £	Precept £
Band AR	5/9	56%	6	11	17	22	28
Band A	6/9	67%	7	13	20	27	33
Band B	7/9	78%	8	16	23	31	39
Band C	8/9	89%	9	18	27	36	44
<b>Band D</b>	<b>1</b>	<b>100%</b>	<b>10</b>	<b>20</b>	<b>30</b>	<b>40</b>	<b>50</b>
Band E	11/9	122%	12	24	37	49	61
Band F	13/9	144%	14	29	43	58	72
Band G	15/9	167%	17	33	50	67	83
Band H	18/9	200%	20	40	60	80	100

**Council Tax Tax Base - Sutton Coldfield October 5th 2015-16**

Property Band		Band AR	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	Band D
											Properties	Equivalent Properties
i)	Dwellings on valuation list	0	3,279	5,495	7,454	9,396	8,549	4,079	2,574	370	41,196	43,852
ii)	Estimated Exemptions	0	(64)	(75)	(65)	(82)	(68)	(30)	(12)	(2)	(398)	(391)
iii)	Net adjustment in respect of estimated disabled relief	4	13	17	12	41	(49)	(11)	(17)	(10)	0	(48)
iv)	Net adjustment in respect of estimated successful appeals	0	0	0	0	0	0	0	0	0	0	0
v)	Net adjustment in respect of estimated new properties	0	0	0	0	0	0	0	0	0	0	0
vii)	No. of chargeable dwellings	4	3,228	5,437	7,401	9,355	8,432	4,038	2,545	358	40,798	43,413
viii)	Total no. of discounts (including Council Tax Support)	(2)	(1,592)	(1,558)	(1,327)	(1,073)	(632)	(239)	(109)	(10)	(6,542)	(5,846)
	Equivalent no. of chargeable dwellings net of discounts (vii-viii)	2	1,636	3,879	6,074	8,282	7,800	3,799	2,436	348	34,256	37,567
	Statutory proportion	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9		
	<b>Equivalent Band D properties (the "Relevant Amounts")</b>	<b>1</b>	<b>1,091</b>	<b>3,017</b>	<b>5,399</b>	<b>8,282</b>	<b>9,533</b>	<b>5,487</b>	<b>4,060</b>	<b>696</b>	<b>TOTAL =</b>	<b>37,566</b>
	ALLOWANCE FOR NON-COLLECTION 2.9%	0	(32)	(87)	(157)	(240)	(276)	(159)	(118)	(20)	TOTAL =	(1,089)
	<b>TOTAL</b>	<b>1</b>	<b>1,059</b>	<b>2,930</b>	<b>5,242</b>	<b>8,042</b>	<b>9,257</b>	<b>5,328</b>	<b>3,942</b>	<b>676</b>	<b>TOTAL =</b>	<b>36,477</b>

Summary of Adjustments to the Taxbase											
	Band AR	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Equivs	Total
RRV708											
Net Increase in additions -	-	3,279	5,495	7,454	9,396	8,549	4,079	2,574	370	43,852	41,196
<b>Revised Valuation List</b>	-	<b>3,279</b>	<b>5,495</b>	<b>7,454</b>	<b>9,396</b>	<b>8,549</b>	<b>4,079</b>	<b>2,574</b>	<b>370</b>	<b>43,852</b>	<b>41,196</b>
Adjustments for estimates of:											
exemptions	-	64	75	65	82	68	30	12	2	391	398
CTS Scheme Adjustment	-	1,082	915	668	452	215	67	23	-	2,877	3,423
effect of disabled relief	4	13	17	12	41	49	11	17	10	48	-
successful appeals	-	-	-	-	-	-	-	-	-	-	-
net new properties	-	-	-	-	-	-	-	-	-	-	-
<b>Total Properties</b>	<b>3</b>	<b>2,146</b>	<b>4,522</b>	<b>6,733</b>	<b>8,903</b>	<b>8,217</b>	<b>3,971</b>	<b>2,522</b>	<b>358</b>	<b>40,536</b>	<b>37,375</b>
discounts											
Single Persons Discount from new properties 25%*	-	-	-	-	-	-	-	-	-	-	-
Reduction in SPD @25%	-	2,099	2,599	2,688	2,505	1,686	677	326	32	2,991	12,614
50%	-	1	3	7	4	4	8	11	5	29	43
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total No. Discounts</b>	<b>2</b>	<b>2,100</b>	<b>2,602</b>	<b>2,695</b>	<b>2,509</b>	<b>1,690</b>	<b>685</b>	<b>337</b>	<b>37</b>	<b>3,020</b>	<b>12,657</b>
Number of dwellings paying 100% council tax	1	46	1,920	4,038	6,394	6,527	3,286	2,185	321	28,516	24,718
<b>Total equivalent number of dwellings after exemptions &amp; disabled relief</b>	<b>2</b>	<b>1,621</b>	<b>3,871</b>	<b>6,057</b>	<b>8,275</b>	<b>7,794</b>	<b>3,798</b>	<b>2,435</b>	<b>348</b>	<b>37,517</b>	<b>34,200</b>
Ratio to Band D	0.56	0.67	0.78	0.89	1.00	1.22	1.44	1.67	2.00		
<b>No. Band D Equivalents</b>	<b>1</b>	<b>1,080</b>	<b>3,011</b>	<b>5,384</b>	<b>8,275</b>	<b>9,526</b>	<b>5,486</b>	<b>4,058</b>	<b>695</b>	<b>37,517</b>	<b>37,517</b>
Empty Home Premium	-	14	7	18	7	7	1	1	1	50	55
<b>Subtotal</b>	<b>-</b>	<b>14</b>	<b>7</b>	<b>18</b>	<b>7</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>50</b>	<b>55</b>
Ratio to Band D	1	1	1	1	1	1	1	2	2		
<b>No. Band D Equivalents</b>	<b>-</b>	<b>9</b>	<b>5</b>	<b>16</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>50</b>	<b>50</b>
<b>Gross Taxbase</b>	<b>1</b>	<b>1,090</b>	<b>3,016</b>	<b>5,400</b>	<b>8,282</b>	<b>9,534</b>	<b>5,488</b>	<b>4,060</b>	<b>697</b>	<b>37,566</b>	<b>37,566</b>
2.2% Non-Collection Allowance based on 3 year collection rate 97.8% SB contract	0.05	43.44	78.62	121.36	174.67	194.97	111.09	81.66	13.94	820	820
Exemptions Adj due to new scheme 10% non collection	-	-	-	-	-	-	-	-	-	-	-
Scheme Adj 20% non collection	0	15	15	12	9	5	2	1	-	60	60
Adj due to changes to 10% discount allowance under new scheme 5% non collection	-	-	-	-	-	-	-	-	-	-	-
Empty Homes Premium	-	-	-	-	-	-	-	-	-	-	-
Non Collection Adjustment 2.9%	0	32	87	157	240	276	159	118	20	1,089	880
<b>Taxbase at 05/10/15</b>	<b>1</b>	<b>1,058</b>	<b>2,929</b>	<b>5,243</b>	<b>8,041</b>	<b>9,257</b>	<b>5,329</b>	<b>3,942</b>	<b>677</b>	<b>36,477</b>	<b>36,687</b>