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Michelle Drewery
Finance Services Department

12 December 2024

Clerks to Parish/Town Councils

Dear Parish Clerk

Council Tax Base and Government Funding for Parishes 2025/26

Council Tax Support Scheme

The Council must adopt a Council Tax Support scheme by the 31 January 2025 for the forthcoming financial year. Public consultation on the draft scheme of support for households closed 1 October 2024. Cabinet, at its meeting on 5 November 2024, considered and agreed the draft Council Tax Support Scheme for 2024/25. The recommendation from Cabinet was considered and approved at full Council on 28 November 2024.

Second Homes Premium

Legislation has been passed allowing councils to charge an additional 100% council tax for second homes in their area. The Council made the decision in January 2024 to charge the additional amount from April 2025. This decision will be ratified by Cabinet and full Council in January 2025. The extra charge is reflected in your taxbase calculations, and more information is available on our website – www.west-norfolk.gov.uk/parishtaxbases.

Parish Council Tax Base 2025/2026

In order to provide tax base information to parishes at this stage, the calculations have been made based on the recommendations that both the Council Tax Support Scheme and Second Homes Premium are approved and adopted by Council in January 2025. For your information, the total tax base for 2025/2026 for the Borough has been calculated as 56,674.8. The tax base for each parish is shown in Appendix 1 (attached). These are both calculated assuming a 100% collection rate and include the impact of the current premiums relating to second homes and empty properties,

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as well as the impact of the local council tax support scheme, subject to approval by full Council as set out above.

Local Government Finance Settlement Consultation Document

In the Local Government Finance Policy Statement published, on 29 November 2024, the government has excluded local (town and parish) councils from council tax referendum principles in 2025/2026. In 2018/2019 the Government decided to defer the setting of referendum principles for 3 years including 2021/2022. This continues to be deferred on the basis of the statement below on referendum principles for Town and Parish Councils:

'In 2018-19 the Government decided to defer the setting of referendum principles for town and parish councils for three years. However, this was conditional upon:

- the sector taking all available steps to mitigate the need for council tax increases, including the use of reserves where they are not already earmarked for other uses or for "invest to save" projects which will lower on-going costs; and*
- the Government seeing clear evidence of restraint in the increases set by the sector.'*

Precept Requirements 2025/2026

I should be grateful if you would complete the attached Precept Requirement form with your Parish's precept for 2025/2026 and return it to me by 31 January 2025. It is vital that the Precept Requirement form is returned by this date, to enable the council tax setting to be considered and approved by full Council on 27 February 2025.

Your precept requirement will be charged to taxpayers in your parish on the basis of their property bandings. Your precept divided by your tax base will equal the amount to be charged for a Band D property. Charges for properties in other tax bands from A to H will be on a scale from two-thirds of the Band D charge for Band A properties to twice the Band D charge for Band H properties.

Payment of precepts will be paid by BACS only, no later than 30 April 2025.

If you have any enquiries, please do not hesitate to contact Gemma Coady on 01553 616527 or by email FinanceMonitoring.Team@west-norfolk.gov.uk.

Yours sincerely

Michelle Drewery
Assistant Director Resources & S151 Officer