

## FOR INFORMATION ONLY:

### Coddenham Parish Precept 2017/18 Average Annual Cost per Adult Tax Payer

This paper explains how the Parish Precept element of your Council Tax is calculated and the average cost per Adult assuming that two adults live in each household.

Each year, Coddenham Parish Council sets a **precept** or budget to meet its responsibilities for the coming year. The precept for 2017/18 is **£56,622**.

For each parish in its district, Mid Suffolk District Council, (MSDC), our Principal Authority, sets a **tax base** using a complicated formula based on many factors. These include the number of homes in each Council Tax band and the number of residents receiving Council Tax discounts for various reasons.

Parish	COUNCIL TAX BASE		% Change
	2016-17	2017-18	
Coddenham	£262.43	£270.85	+3.11%

MSDC then divides the **precept** by the **tax base** and the result is **£209.05**.

Parish Precept 2017/18	Tax Base 2017/18	Council Tax Band D
<b>£56,622.00</b>	<b>£270.85</b>	<b>£209.05</b>

This is known as the **Parish Council Band D Council Tax** and it is the Parish amount shown on the council tax bill if you live in a Band D property.

The amount of **Council Tax** you pay to MSDC each year is made up of four elements, each charged by the different levels of Local Government –

1. Suffolk County Council
2. Suffolk Police
3. Mid Suffolk DC
4. Coddenham Village (the precept)

From the figure of **£209.05** for the Parish Council's Band D share of the Council Tax, we can calculate the Parish Council's share for each of the other bands:

Band A	Band B	Band C	<b>Band D</b>	Band E	Band F	Band G	Band H
6/9ths	7/9ths	8/9ths	<b>9/9</b>	11/9ths	13/9ths	15/9ths	18/9ths
£139.38	£162.61	£185.82	<b>£209.05</b>	£255.53	£301.99	£348.45	£418.14

These figures are for a single property in each band but tax payers may pay less if they have a council tax discount, e.g., for being a single occupier, having adult dependents, being in receipt of certain benefits or having an empty property.

These factors make the calculation of an ‘average’ payment extremely difficult but, if we use the Band D figure as the average for comparison purposes and we assume that there are two adults living in the house, the figure for each would be:

$$\text{£209.05 divided by 2(adults) = £94.05, divided by 52(weeks) = } \\ \text{£2.01/person/week.}$$

This figure would be higher for a single person and lower if there were more than 2 adults living there.

The ‘average’ for each band, using the same assumptions, would be:

Band A 6/9ths	Band B 7/9ths	Band C 8/9ths	<b>Band D 9/9</b>	Band E 11/9ths	Band F 13/9ths	Band G 15/9ths	Band H 18/9ths
£1.34	£1.56	£1.78	<b>£2.01</b>	£2.46	£2.90	£3.35	£4.02

The other amounts shown on the council tax bill for a Band D property are:

Suffolk County Council	£1183.50
Suffolk Police	£176.85
<u>Mid Suffolk DC</u>	<u>£161.97</u>
<b>Subtotal</b>	<b>£1522.32</b>
Add the Parish element	£209.05
<b>Total Band D</b>	<b>£1,731.37</b>

#### 2017/18 Mid Suffolk District Council Tax for each Band

Parish	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Coddenham	£1,154.25	£1,346.62	£1,539.00	£1,731.37	£2,116.12	£2,500.87	£2,885.62	£3,462.74

Peter Whitehouse

Parish Clerk  
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