

Mr Guy Harvey Earl Soham Parish Council Our ref: T&P Council Precept Requests

Date: 31st October 2024

Email: precepts@eastsuffolk.gov.uk

Dear Mr Guy Harvey

Earl Soham Parish Council Precept 2025/26

Each year the Council calculates the council tax base for the District. In doing so it derives the tax base from household changes on a Parish by Parish basis. Most Town and Parish Councils raise a precept to cover their own expenditure plans for the coming year. However, to gauge the effect of any proposals you might have in mind, it is important to be aware of anticipated tax base changes for the coming year and the likely effect of your proposals on local residents.

The purpose of this letter is to formally request your precept for 2025/26 and to advise you of your tax base for the coming year and its implications for your precept and council tax.

The Council is required to calculate the council tax base by 31st January at the latest for the financial year ahead. At present, we are intending for the council tax base to be considered and approved by the East Suffolk Council Cabinet meeting on 3rd December 2024. The Provisional Local Government Finance Settlement is usually expected after this meeting, and although we do not anticipate any changes in the Settlement that will directly impact on the tax base and town and parish councils, if there any implications arising from this, we will notify you as soon as possible.

Following the enactment of the Levelling Up and Regeneration Act 2023 on 26 October 2023, councils were given the discretion to charge additional council tax of up to 100% on furnished homes not used as a sole or main residence.

At East Suffolk Councils Full Council meeting on the 21st February 2024, the Council resolved to charge a "100% premium" for second homes from 1st April 2025 resulting in a 200% charge. It is estimated based on current data that this will result in an additional 11.11 number of Band D equivalent properties for your parish.

Having reviewed the Council's tax base for the coming year, the tax base for Earl Soham Parish Council will be 214.75 Band D equivalent properties.

This means that if your precept requirement was to be the same as for the current year 2024/25 (i.e. £16,331.00), this would result in a charge of £76.05 for a Band D property and this charge will show as -4.78% change on the 2025/26 Council Tax bills against the Parish element.

If the Parish Council wished to keep its tax charge the same as 2024/25 (i.e. £79.87) which would show as

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a 0% change on the 2025/26 council tax bill, a precept of £17,152.08 would need to be requested.

At present, the Government has not indicated that there will be any council tax referendum limits for town and parish councils in 2025/26.

The charge for each property is calculated by multiplying the Band D charge by the appropriate scaling factor shown in the table below.

Band	A Band B	Band C	Band D	Band E	Band F	Band G	Band H
6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

Precept requests of £10,000 and less will be paid in one instalment on 30th April 2025. For precepts greater than £10,000, 50% will be paid on 30th April 2025 and the balance within six months of the first instalment (29th September 2025).

Please note that if your precept exceeds £140,000, information will need to be provided of the 2024/25 and 2025/26 budget showing gross expenditure, gross income, and net expenditure for your main service areas. This information will need to be submitted with the enclosed precept form and will be published in the 2025/26 Council Tax leaflet.

Please ensure that a signed copy of the attached form is returned to the Finance Team via email (preferred method) to precepts@eastsuffolk.gov.uk or by post to the address given at the bottom of the page.

It would assist me greatly if you could notify me of your precept requirement by no later than 27th January 2025 as the District Council is required to set Council Taxes on 19th February 2025. Should you fail to notify me of your precept requirement by 27th January 2025, I will anticipate that your precept requirement for the coming year 2025/26 is the same as the previous year. **Under the Billing Authorities (Anticipation of Precepts) (Amendment) (England) Regulations 2014, where the precept has been anticipated by the Billing Authority, the Parish Council is still required to provide a signed copy of their precept requirement by 31st March 2025.**

Should you have any queries concerning the setting of Council Taxes or any other precept matters, such as change of bank account details, please do not hesitate to email precepts@eastsuffolk.gov.uk

Yours sincerely,

Lorraine Rogers | Chief Finance Officer and S151 Officer | East Suffolk Council

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PRECEPT 2025/26

Earl Soham Parish Council

I certify that the Earl Soham Parish Council will require the amount set out below:

	Precept for 1 st April 2024 to 31 st March 2025 Precept required for 1 st April 2025 to 31 st March 2026	£16,331.00	(amount) (in words)
S	igned:		
C	lerk to the Earl Soham Parish Council		

Date:

Please return the completed form no later than 27th January 2025 to:-

Email to: precepts@eastsuffolk.gov.uk

Or

Angela Blowers Financial Services East Suffolk Council East Suffolk House Riduna Park Station Road Melton Suffolk **IP12 1RT**

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