**Calculation of Council Tax Bills 2017 / 2018**

**Explanation of calculations:**

Legislation prescribes:

* how Council Tax is calculated - The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012; and
* the way the calculation must be shown on the Council Tax Bill - The Council Tax (Demand Notices) (England) Regulations 2011.

1. Calculate the total (without any discounts or exemptions) of the TMBC amount and the Adult Social Care Precept for 2016 / 2017 (Amount A)
2. TMBC amount 2017 / 2018 – 1.99% of Amount A added to the TMBC charge for 2016 / 2017.
3. Adult Social Care precept 2017 / 2018 – 3% of Amount A added to the Adult Social Care precept for 2016 / 2017.
4. Apply the precepts for GM Police & Crime Commissioner and GM Fire and Rescue Authority.
5. Any exemptions or Discounts are then applied.

**Tameside areas except Mossley**

**Band A - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 838.12 | 855.13 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £854.55 x 1.99% = £17.01 + £838.12 = 855.13 |
| Adult Social Care Precept | 16.43 | 42.07 | 3% | £854.55 x 3% = £25.64  + £16.43 = £42.07 |
| **Amount A** | **854.55** |  | 4.99% |  |
| GM Police & Crime Commissioner | 104.87 | 108.20 | 3.18% | £104.87 + 3.18% |
| GM Fire and Rescue Authority | 39.18 | 39.96 | 1.99% | £39.18 + 1.99% |
| **Total** | 998.60 | **1,045.36** |  |  |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 977.81 | 997.65 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £996.98 x 1.99% = £19.84 + £977.81 = £997.65 |
| Adult Social Care Precept | 19.17 | 49.08 | 3% | £996.98 x 3% = £29.91  + £19.17 = £49.08 |
| **Amount A** | **996.98** |  | 4.99% |  |
| GM Police & Crime Commissioner | 122.34 | 126.23 | 3.18% |  |
| GM Fire and Rescue Authority | 45.71 | 46.62 | 1.99% |  |
| **Total** | 1,165.03 | **1,219.58** |  |  |

**Band C - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,117.49 | 1,140.17 | **1.99%** | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,139.40 x 1.99% = £22.68 + £1,117.49 = £1,140.17 |
| Adult Social Care Precept | 21.91 | 56.09 | **3%** | £1,139.40 x 3% = £34.18  + £21.91 = £56.09 |
| **Amount A** | **1,139.40** |  | 4.99% |  |
| GM Police & Crime Commissioner | 139.82 | 144.27 | 3.18% |  |
| GM Fire and Rescue Authority | 52.24 | 53.28 | 1.99% |  |
| **Total** | 1,331.46 | **1,393.81** |  |  |

**Band D - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,257.18 | 1,282.69 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,281.83 x 1.99% = £25.51 + £1,257.18 = £1,282.69 |
| Adult Social Care Precept | 24.65 | 63.10 | 3% | £1,281.83 x 3% = £38.45  + £24.65 = £63.10 |
| **Amount A** | **1,281.83** |  | 4.99% |  |
| GM Police & Crime Commissioner | 157.30 | 162.30 | 3.18% |  |
| GM Fire and Rescue Authority | 58.78 | 59.95 | 1.99% |  |
| **Total** | 1,497.91 | **1,568.04** |  |  |

**Band E - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,536.55 | 1,567.73 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,566.68 x 1.99% = £31.18 + £1,536.55 = £1,567.73 |
| Adult Social Care Precept | 30.13 | 77.12 | 3% | £1,566.68 x 3% = £46.99  + £30.13 = £77.12 |
| **Amount A** | **1,566.68** |  | 4.99% |  |
| GM Police & Crime Commissioner | 192.26 | 198.37 | 3.18% |  |
| GM Fire and Rescue Authority | 71.84 | 73.27 | 1.99% |  |
| **Total** | 1,830.78 | **1,916.49** |  |  |

**Band F - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,815.92 | 1,852.77 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,851.53 x 1.99% = £36.85 + £1,815.92 = £1,852.77 |
| Adult Social Care Precept | 35.61 | 91.14 | 3% | £1,851.53 x 3% = £55.53  + £35.61 = £91.14 |
| **Amount A** | **1,851.53** |  | 4.99% |  |
| GM Police & Crime Commissioner | 227.21 | 234.43 | 3.18% |  |
| GM Fire and Rescue Authority | 84.90 | 86.59 | 1.99% |  |
| **Total** | 2,163.64 | **2,264.93** |  |  |

**Band G - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 2,095.30 | 2,137.82 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,136.38 x 1.99% = £42.52 + £2,095.30 = £2,137.82 |
| Adult Social Care Precept | 41.08 | 105.17 | 3% | £2,136.38 x 3% = £64.09  + £41.08 = £105.17 |
| **Amount A** | **2,136.38** |  | 4.99% |  |
| GM Police & Crime Commissioner | 262.17 | 270.50 | 3.18% |  |
| GM Fire and Rescue Authority | 97.96 | 99.91 | 1.99% |  |
| **Total** | 2,496.51 | **2,613.40** |  |  |

**Band H - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 2,514.36 | 2,565.38 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,563.66 x 1.99% = £51.02 + £2,514.36 = £2,565.38 |
| Adult Social Care Precept | 49.30 | 126.20 | 3% | £2,563.66 x 3% = £76.90  + £49.30 = £126.20 |
| **Amount A** | **2,563.66** |  | 4.99% |  |
| GM Police & Crime Commissioner | 314.60 | 324.60 | 3.18% |  |
| GM Fire and Rescue Authority | 117.56 | 119.90 | 1.99% |  |
| **Total** | 2,995.82 | **3,136.80** |  |  |

**Mossley**

**Band A - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 838.12 | 855.13 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £854.55 x 1.99% = £17.01 + £838.12 = £855.13 |
| Adult Social Care Precept | 16.43 | 42.07 | 3% | £854.55 x 3% = £25.64  + £16.43 = £42.07 |
| **Amount A** | **854.55** |  | 4.99% |  |
| Mossley Parish Council | 6.55 | 6.38 | -2.55% |  |
| GM Police & Crime Commissioner | 104.87 | 108.20 | 3.18% | £104.87 + 3.18% |
| GM Fire and Rescue Authority | 39.18 | 39.96 | 1.99% | £39.18 + 1.99% |
| **Total** | 1,005.15 | **1,051.74** |  |  |

**Band B- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 977.81 | 997.65 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £996.98 x 1.99% = £19.84 + £977.81 = £997.65 |
| Adult Social Care Precept | 19.17 | 49.08 | 3% | £996.98 x 3% = £29.91  + £19.17 = £49.08 |
| **Amount A** | **996.98** |  | 4.99% |  |
| Mossley Parish Council | 7.64 | 7.44 | -2.55% |  |
| GM Police & Crime Commissioner | 122.34 | 126.23 | 3.18% |  |
| GM Fire and Rescue Authority | 45.71 | 46.62 | 1.99% |  |
| **Total** | 1,172.67 | **1,227.02** |  |  |

**Band C- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,117.49 | 1,140.17 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,139.40 x 1.99% = £22.68 + £1,117.49 = £1,140.17 |
| Adult Social Care Precept | 21.91 | 56.09 | 3% | £1,139.40 x 3% = £34.18  + £21.91 = £56.09 |
| **Amount A** | **1,139.40** |  | 4.99% |  |
| Mossley Parish Council | 8.73 | 8.51 | -2.55% |  |
| GM Police & Crime Commissioner | 139.82 | 144.27 | 3.18% |  |
| GM Fire and Rescue Authority | 52.24 | 53.28 | 1.99% |  |
| **Total** | 1,340.19 | **1,402.32** |  |  |

**Band D- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,257.18 | 1,282.69 | 1.99% | **Shown on bill as 2 % as legislation states must show to 1 decimal place.**  £1,281.83 x 1.99% = £25.51 + £1,257.18 = £1,282.69 |
| Adult Social Care Precept | 24.65 | 63.10 | 3% | £1,281.83 x 3% = £38.45  + £24.65 = £63.10 |
| **Amount A** | **1,281.83** |  | 4.99% |  |
| Mossley Parish Council | 9.82 | 9.57 | -2.55% |  |
| GM Police & Crime Commissioner | 157.30 | 162.30 | 3.18% |  |
| GM Fire and Rescue Authority | 58.78 | 59.95 | 1.99% |  |
| **Total** | 1,507.73 | **1,577.61** |  |  |

**Band E- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1536.55 | 1,567.73 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,566.68 x 1.99% = £31.18 + £1,536.55 = £1,567.73 |
| Adult Social Care Precept | 30.13 | 77.12 | 3% | £1,566.68 x 3% = £46.99  + £30.13 = £77.12 |
| **Amount A** | **1,566.68** |  | 4.99% |  |
| Mossley Parish Council | 12.00 | 11.70 | -2.55% |  |
| GM Police & Crime Commissioner | 192.26 | 198.37 | 3.18% |  |
| GM Fire and Rescue Authority | 71.84 | 73.27 | 1.99% |  |
| **Total** | 1,842.78 | **1,928.19** |  |  |

**Band F- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 1,815.92 | 1,852.77 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,851.53 x 1.99% = £36.85 + £1,815.92 = £1,852.77 |
| Adult Social Care Precept | 35.61 | 91.14 | 3% | £1,851.53 x 3% = £55.53  + £35.61 = £91.14 |
| **Amount A** | **1,851.53** |  | 4.99% |  |
| Mossley Parish Council | 14.18 | 13.82 | -2.55% |  |
| GM Police & Crime Commissioner | 227.21 | 234.43 | 3.18% |  |
| GM Fire and Rescue Authority | 84.90 | 86.59 | 1.99% |  |
| **Total** | 2,177.82 | **2,278.75** |  |  |

**Band G- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 2,095.30 | 2,137.82 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,136.38 x 1.99% = £42.52 + £2,095.30 = £2,137.82 |
| Adult Social Care Precept | 41.08 | 105.17 | 3% | £2,136.38 x 3% = £64.09  + £41.08 = £105.17 |
| **Amount A** | **2,136.38** |  | 4.99% |  |
| Mossley Parish Council | 16.37 | 15.95 | -2.55% |  |
| GM Police & Crime Commissioner | 262.17 | 270.50 | 3.18% |  |
| GM Fire and Rescue Authority | 97.96 | 99.91 | 1.99% |  |
| **Total** | 2,512.88 | **2,629.35** |  |  |

**Band H- Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2016/17** | **2017/18** | **% increase** | **Explanation of increase** |
| TMBC | 2,514.36 | 2,565.38 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,563.66 x 1.99% = £51.02 + £2,514.36 = £2,565.38 |
| Adult Social Care Precept | 49.30 | 126.20 | 3% | £2,563.66 x 3% = £76.90  + £49.30 = £126.20 |
| **Sub-total** | **2,563.66** |  | 4.99% |  |
| Mossley Parish Council | 19.64 | 19.14 | -2.55% |  |
| GM Police & Crime Commissioner | 314.60 | 324.60 | 3.18% |  |
| GM Fire and Rescue Authority | 117.56 | 119.90 | 1.99% |  |
| **Total** | 3,015.46 | **3,155.22** |  |  |