**Calculation of Council Tax Bills 2023 / 2024**

**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 2022 / 2023 (Amount A)
2. TMBC amount 2023 / 2024 – 2.99% of Amount A added to the TMBC charge for 2022 / 2023
3. Adult Social Care precept 2023 / 2024 – 2% of Amount A added to the Adult Social Care precept for 2022 /2023
4. Apply the precepts for Mayoral Police and Crime Commissioner and Mayoral General (including Fire Services)
5. Any exemptions or Discounts are then applied.

**Tameside areas except Mossley**

**Band A - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 971.15 | 1,004.08 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,101.41x 2.99% = £32.93 + £971.15 = £1,004.08 |
| Adult Social Care Precept | 130.26 | 152.29 | 2% | £1,101.41 x 2% = £22.03 + £130.26 = £152.29 |
| **Amount A** | **1,101.41** | **1,156.37** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 152.20 | 162.20 | 6.57% | ***Shown on bill as 6.6 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 68.63 | 71.96 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,322.24** | **1,390.53** | 5.16% | £1,390.53 - £1,322.24 = £68.29 / £1,322.24 x 100 = 5.16% |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,133.01 | 1,171.43 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,284.98 x 2.99% = £38.42 + £1,133.01 = £1,171.43 |
| Adult Social Care Precept | 151.97 | 177.67 | 2% | £1,284.98 x 2% = £25.70 + £151.97 = £177.67 |
| **Amount A** | **1,284.98** | **1,349.10** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 177.56 | 189.23 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 80.07 | 83.96 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,542.61** | **1,622.29** | 5.16% | £1,542.61 - £1,488.20 = £54.41 / £1,488.20 x 100 = 3.66% |

**Band C - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,294.87 | 1,338.77 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,468.55 x 2.99% = £43.90 + £1,294.87 = £1,338.77 |
| Adult Social Care Precept | 173.68 | 203.05 | 2% | £1,468.55 x 2% = £29.37 + £173.68 = £203.05 |
| **Amount A** | **1,468.55** | **1,541.82** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 202.93 | 216.26 | 6.57% | ***Shown on bill as 6.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 91.51 | 95.95 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,762.99** | **1,854.03** | 5.16% | £1,854.03 - £1,762.99 = £91.04 / £1,762.99 x 100 = 5.16% |

**Band D - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,456.74 | 1,506.13 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,652.14 x 2.99% = £49.39 + £1,456.74 = £1,506.13 |
| Adult Social Care Precept | 195.40 | 228.44 | 2% | £1,652.14 x 2% = £33.04 + £195.40 = £228.44 |
| **Amount A** | **1,652.14** | **1,734.57** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 228.30 | 243.30 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 102.95 | 107.95 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,983.39** | **2,085.82** | 5.16% | £2,085.82 - £1,983.39 = £102.43 / £1,983.39 x 100 = 5.16% |

**Band E - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,780.45 | 1,840.82 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,019.27 x 2.99% = £60.37 + £1,780.45 = £1,840.82 |
| Adult Social Care Precept | 238.82 | 279.19 | 2% | £2,019.27 x 2% = £40.37 + £238.82 = £279.19 |
| **Amount A** | **2,019.27** | **2,120.01** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 279.03 | 297.36 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 125.82 | 131.93 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,424.12** | **2,549.30** | 5.16% | £2,549.30 - £2,424.12 = £125.18 / £2,424.12 x 100 = 5.16% |

**Band F - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 2,104.17 | 2,175.52 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,386.41 x 2.99% = £71.35 + £2,104.17 = £2,175.52 |
| Adult Social Care Precept | 282.24 | 329.96 | 2% | £2,386.41 x 2% = £47.72 + £282.24 = £329.96 |
| **Amount A** | **2,386.41** | **2,505.48** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 329.76 | 351.43 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 148.70 | 155.92 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,864.87** | **3,012.83** | 5.16% | £3,012.83 - £2,864.87 = £147.96 / £2,864.87 x 100 = 5.16% |

**Band G - except Mossley**

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|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 2,427.89 | 2,510.21 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,753.55 x 2.99% = £82.32 + £2,427.89 = £2,510.21 |
| Adult Social Care Precept | 325.66 | 380.73 | 2% | £2,753.55 x 2% = £55.07 + £325.66 = £380.73 |
| **Amount A** | **2,753.55** | **2,890.94** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 380.50 | 405.50 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 171.58 | 179.91 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,305.63** | **3,476.35** | 5.16% | 3,476.35 - £3,305.63 = £170.72 / £3,305.63 x 100 = 5.16% |

**Band H - except Mossley**

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|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 2,913.47 | 3,012.26 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £3,304.26 x 2.99% = £98.79 + £2,913.47 = £3,012.26 |
| Adult Social Care Precept | 390.79 | 456.87 | 2% | £3,304.26 x 2% = £66.08 + £390.79 = £456.87 |
| **Amount A** | **3304.26** | **3,469.13** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 456.60 | 486.60 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 205.90 | 215.90 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,966.76** | **4,171.63** | 5.16% | £4,171.63 - £3,966.76 = £204.87 / £3,966.76 x 100 = 5.16% |

**Mossley**

**Band A – Mossley**

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|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 971.15 | 1,004.08 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,101.41x 2.99% = £32.93 + £971.15 = £1,004.08 |
| Adult Social Care Precept | 130.26 | 152.29 | 2% | £1,101.41 x 2% = £22.03 + £130.26 = £152.29 |
| **Amount A** | **1,101.41** | **1,156.37** | 4.99% |  |
| Mossley Parish Council | 6.21 | 6.17 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 152.20 | 162.20 | 6.57% | ***Shown on bill as 6.6 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 68.63 | 71.96 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,328.45** | **1,396.70** | 5.14% | £1,396.70 - £1,328.45 = £68.25 / £1,328.45 x 100 = 5.14% |

**Band B - Mossley**

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|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,133.01 | 1,171.43 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,284.98 x 2.99% = £38.42 + £1,133.01 = £1,171.43 |
| Adult Social Care Precept | 151.97 | 177.67 | 2% | £1,284.98 x 2% = £25.70 + £151.97 = £177.67 |
| **Amount A** | **1,284.98** | **1,349.10** | 4.99% |  |
| Mossley Parish Council | 7.24 | 7.20 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 177.56 | 189.23 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 80.07 | 83.96 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,549.85** | **1,629.49** | 5.14% | £1,629.49 - £1,549.85 = £79.64 / £1,549.85 x 100 = 5.14% |

**Band C – Mossley**

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|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,294.87 | 1,338.77 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,468.55 x 2.99% = £43.90 + £1,294.87 = £1,338.77 |
| Adult Social Care Precept | 173.68 | 203.05 | 2% | £1,468.55 x 2% = £29.37 + £173.68 = £203.05 |
| **Amount A** | **1,468.55** | **1,541.82** | 4.99% |  |
| Mossley Parish Council | 8.28 | 8.23 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 202.93 | 216.26 | 6.57% | ***Shown on bill as 6.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 91.51 | 95.95 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,771.27** | **1,862.26** | 5.14% | £1,862.26 - £1,771.27 = £90.99 / £1,771.27 x 100 = 5.14% |

**Band D – Mossley**

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|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,456.74 | 1,506.13 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,652.14 x 2.99% = £49.39 + £1,456.74 = £1,506.13 |
| Adult Social Care Precept | 195.40 | 228.44 | 2% | £1,652.14 x 2% = £33.04 + £195.40 = £228.44 |
| **Amount A** | **1,652.14** | **1,734.57** | 4.99% |  |
| Mossley Parish Council | 9.32 | 9.26 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 228.30 | 243.30 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 102.95 | 107.95 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,992.71** | **2,095.08** | 5.14% | £2,095.08 - £1,992.71 = £102.37 / £1,992.71 x 100 = 5.14% |

**Band E – Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,780.45 | 1,840.82 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,019.27 x 2.99% = £60.37 + £1,780.45 = £1,840.82 |
| Adult Social Care Precept | 238.82 | 279.19 | 2% | £2,019.27 x 2% = £40.37 + £238.82 = £279.19 |
| **Amount A** | **2,019.27** | **2,120.01** | 4.99% |  |
| Mossley Parish Council | 11.39 | 11.31 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 279.03 | 297.36 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 125.82 | 131.93 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,435.51** | **2,560.61** | 5.14% | £2,560.61 - £2,435.51 = £125.10 / £2,435.51 x 100 = 5.14% |

**Band F – Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 2,104.17 | 2,175.52 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,386.41 x 2.99% = £71.35 + £2,104.17 = £2,175.52 |
| Adult Social Care Precept | 282.24 | 329.96 | 2% | £2,386.41 x 2% = £47.72 + £282.24 = £329.96 |
| **Amount A** | **2,386.41** | **2,505.48** | 4.99% |  |
| Mossley Parish Council | 13.46 | 13.37 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 329.76 | 351.43 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 148.70 | 155.92 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,878.33** | **3,026.20** | 5.14% | £3,026.20 - £2,878.33 = £147.87 / £2,878.33 x 100 = 5.14% |

**Band G – Mossley**

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| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 2,427.89 | 2,510.21 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,753.55 x 2.99% = £82.32 + £2,427.89 = £2,510.21 |
| Adult Social Care Precept | 325.66 | 380.73 | 2% | £2,753.55 x 2% = £55.07 + £325.66 = £380.73 |
| **Amount A** | **2,753.55** | **2,890.94** | 4.99% |  |
| Mossley Parish Council | 15.53 | 15.43 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 380.50 | 405.50 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 171.58 | 179.91 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,321.16** | **3,491.78** | 5.14% | 3,497.78 - £3,321.16 = £170.62 / £3,321.16 x 100 = 5.14% |

**Band H – Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2022/23** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 2,913.47 | 3,012.26 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £3,304.26 x 2.99% = £98.79 + £2,913.47 = £3,012.26 |
| Adult Social Care Precept | 390.79 | 456.87 | 2% | £3,304.26 x 2% = £66.08 + £390.79 = £456.87 |
| **Amount A** | **3304.26** | **3,469.13** | 4.99% |  |
| Mossley Parish Council | 18.64 | 18.52 | -0.64% |  |
| Mayoral Police and Crime Commissioner Precept | 456.60 | 486.60 | 6.57% | ***Shown on bill as 6.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 205.90 | 215.90 | 4.86% | ***Shown on bill as 4.9 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,985.40** | **4,190.15** | 5.14% | £4,190.15 - £3,985.40 = £204.75 / £3,985.40 x 100 = 5.14% |