**Calculation of Council Tax Bills 2019 / 2020**

**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 2018 / 2019 (Amount A)
2. TMBC amount 2019 / 2020 – 2.99% of Amount A added to the TMBC charge for 2018 / 2019
3. Adult Social Care precept 2018 / 2019 – 1% of Amount A added to the Adult Social Care precept for 2019 / 2020
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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 881.95 | 910.11 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £941.96 x 2.99% = £28.16 + £881.95 = £910.11 |
| Adult Social Care Precept | 60.01 | 69.43 | 1% | £941.96 x 1% = £9.42 + £60.01 = £69.43 |
| **Amount A** | **941.96** | **979.54** | 3.99% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 116.20 | 132.20 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 45.30 | 51.29 | 13.2% |  |
| **Total** | **1,103.46** | **1,163.03** | 5.4% | £1,163.03 - £1,103.46 = £59.57 / £1,103.46 x 100 = 5.39% |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,028.95 | 1,061.80 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,098.96 x 2.99% = £32.85 +£1,028.95 = £1,061.80 |
| Adult Social Care Precept | 70.01 | 81.00 | 1% | £1,098.96 x 1% = £10.99 + £70.01 = £81.00 |
| **Amount A** | **1,098.96** | **1,142.80** | 3.99% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 135.57 | 154.23 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 52.85 | 59.84 | 13.2% |  |
| **Total** | **1,287.38** | **1,356.87** | 5.4% | £1,356.87 - £1,287.38 = £69.49 / £1,287.38 x 100 = 5.39% |

**Band C - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,175.94 | 1,213.48 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,255.95 x 2.99% = £37.54 + £1,175.94 = £1,213.48 |
| Adult Social Care Precept | 80.01 | 92.57 | 1% | £1,255.95 x 1% = £12.56 + £80.01 = £92.57 |
| **Amount A** | **1,255.95** | **1,306.05** | 3.99% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 154.93 | 176.27 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 60.40 | 68.39 | 13.2% |  |
| **Total** | **1,471.28** | **1,550.71** | 5.4% | £1,550.71 - £1,471.28 = £79.43 / £1,471.28 x 100 = 5.39% |

**Band D - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,322.93 | 1,365.17 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,412.94 x 2.99% = £42.24 + £1,322.93 = £1,365.17 |
| Adult Social Care Precept | 90.01 | 104.14 | 1% | £1,412.94 x 1% = £14.13 + £90.01 = £104.14 |
| **Amount A** | **1,412.94** | **1,469.31** | 3.99% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 174.30 | 198.30 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 67.95 | 76.95 | 13.2% |  |
| **Total** | **1,655.19** | **1,744.56** | 5.4% | £1,744.56 - £1,655.19 = £89.37 / £1,655.19 x 100 = 5.39% |

**Band E - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,616.91 | 1,668.54 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,726.92 x 2.99% = £51.63 + £1,616.91 = £1,668.54 |
| Adult Social Care Precept | 110.01 | 127.28 | 1% | £1,726.92 x 1% = £17.27 + £110.01 = £127.28 |
| **Amount A** | **1,726.92** | **1,795.82** | 3.99% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 213.03 | 242.37 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 83.05 | 94.05 | 13.2% |  |
| **Total** | **2,023.00** | **2,132.24** | 5.4% | £2,132.24 - £2,023.00 = £109.24 / £2,023.00 x 100 = 5.39% |

**Band F - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,910.90 | 1,971.91 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,040.91 x 2.99% = £61.01 + £1,910.90 = £1,971.91 |
| Adult Social Care Precept | 130.01 | 150.42 | 1% | £2,040.91 x 1% = £20.41 + £130.01 = £150.42 |
| **Amount A** | **2,040.91** | **2,122.33** | 3.99% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 251.77 | 286.43 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 98.15 | 111.15 | 13.2% |  |
| **Total** | **2,390.83** | **2,519.91** | 5.4% | £2,519.91 - £2,390.83 = £129.08 / £2,390.83 x 100 = 5.39% |

**Band G - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 2,204.88 | 2,275.28 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*  £2,354.90 x 2.99% = £70.40 + £2,204.88 = £2,275.28 |
| Adult Social Care Precept | 150.02 | 173.57 | 1% | £2,354.90 x 1% = £23.55 + £150.02 = £173.57 |
| **Amount A** | **2,354.90** | **2,448.85** | 3.99% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 290.50 | 330.50 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 113.25 | 128.24 | 13.2% |  |
| **Total** | **2,758.65** | **2,907.59** | 5.4% | £2,907.59 - £2,758.65 = £148.94 / £2,758.65 x 100 = 5.39% |

**Band H - except Mossley**

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|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 2,645.86 | 2,730.34 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*  £2,825.88 x 2.99% = £84.48 + £2,645.86 = £2,730.34 |
| Adult Social Care Precept | 180.02 | 208.28 | 1% | £2,825.88 x 1% = £28.26 + £180.02 = £208.28 |
| **Amount A** | **2,825.88** | **2,938.42** | 3.99% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 348.60 | 396.60 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 135.90 | 153.90 | 13.2% |  |
| **Total** | **3,310.38** | **3,489.12** | 5.4% | £3,489.12 - £3,310.38 = £178.74 / £3,310.38 x 100 = 5.39% |

**Mossley**

**Band A – Mossley**

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|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 881.95 | 910.11 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £941.96 x 2.99% = £28.16 + £881.95 = £910.11 |
| Adult Social Care Precept | 60.01 | 69.43 | 1% | £941.96 x 1% = £9.42 + £60.01 = £69.43 |
| **Amount A** | **941.96** | **979.54** | 3.99% |  |
| Mossley Parish Council | 6.24 | 6.10 | -2.24% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 116.20 | 132.20 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 45.30 | 51.29 | 13.2% |  |
| **Total** | **1,109.70** | **1,169.13** | 5.4% | £1,169.13 - £1,109.70 = £59.43 / £1,109.70 x 100 = 5.36% |

**Band B - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,028.95 | 1,061.80 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,098.96 x 2.99% = £32.85 +£1,028.95 = £1,061.80 |
| Adult Social Care Precept | 70.01 | 81.00 | 1% | £1,098.96 x 1% = £10.99 + £70.01 = £81.00 |
| **Amount A** | **1,098.96** | **1,142.80** | 3.99% |  |
| Mossley Parish Council | 7.28 | 7.12 | -2.20% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 135.57 | 154.23 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 52.85 | 59.84 | 13.2% |  |
| **Total** | **1,294.66** | **1,363.99** | 5.4% | £1,363.99 - £1,294.66 = £69.33 / £1,294.66 x 100 = 5.36% |

**Band C - Mossley**

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|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,175.94 | 1,213.48 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,255.95 x 2.99% = £37.54 + £1,175.94 = £1,213.48 |
| Adult Social Care Precept | 80.01 | 92.57 | 1% | £1,255.95 x 1% = £12.56 + £80.01 = £92.57 |
| **Amount A** | **1,255.95** | **1,306.05** | 3.99% |  |
| Mossley Parish Council | 8.32 | 8.13 | -2.28% |  |
| GM Police & Crime Commissioner | - |  | - |  |
| GM Fire and CD Authority | - |  | - |  |
| Mayoral Police and Crime Commissioner Precept | 154.93 | 176.27 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 60.40 | 68.39 | 13.2% |  |
| **Total** | **1,479.60** | **1,558.84** | 5.4% | £1,558.84 - £1,479.60 = £79.24 / £1,479.60 x 100 = 5.36% |

**Band D - Mossley**

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|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,322.93 | 1,365.17 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,412.94 x 2.99% = £42.24 + £1,322.93 = £1,365.17 |
| Adult Social Care Precept | 90.01 | 104.14 | 1% | £1,412.94 x 1% = £14.13 + £90.01 = £104.14 |
| **Amount A** | **1,412.94** | **1,469.31** | 3.99% |  |
| Mossley Parish Council | 9.36 | 9.15 | -2.24% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 174.30 | 198.30 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 67.95 | 76.95 | 13.2% |  |
| **Total** | **1,664.55** | **1,753.71** | 5.4% | £1,753.71 - £1,664.55 = £89.16 / £1,664.55 x 100 = 5.36% |

**Band E - Mossley**

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|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,616.91 | 1,668.54 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,726.92 x 2.99% = £51.63 + £1,616.91 = £1,668.54 |
| Adult Social Care Precept | 110.01 | 127.28 | 1% | £1,726.92 x 1% = £17.27 + £110.01 = £127.28 |
| **Amount A** | **1,726.92** | **1,795.82** | 3.99% |  |
| Mossley Parish Council | 11.44 | 11.18 | -2.27% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 213.03 | 242.37 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 83.05 | 94.05 | 13.2% |  |
| **Total** | **2,034.44** | **2,143.42** | 5.4% | £2,143.42 - £2,034.44 = £108.98 / £2,034.44 x 100 = 5.36% |

**Band F - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 1,910.90 | 1,971.91 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,040.91 x 2.99% = £61.01 + £1,910.90 = £1,971.91 |
| Adult Social Care Precept | 130.01 | 150.42 | 1% | £2,040.91 x 1% = £20.41 + £130.01 = £150.42 |
| **Amount A** | **2,040.91** | **2,122.33** | 3.99% |  |
| Mossley Parish Council | 13.52 | 13.22 | -2.22% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 251.77 | 286.43 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 98.15 | 111.15 | 13.2% |  |
| **Total** | **2,404.35** | **2,533.13** | 5.4% | £2,533.13 - £2,404.35 = £128.78 / £2,404.35 x 100 = 5.36% |

**Band G - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 2,204.88 | 2,275.28 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*  £2,354.90 x 2.99% = £70.40 + £2,204.88 = £2,275.28 |
| Adult Social Care Precept | 150.02 | 173.57 | 1% | £2,354.90 x 1% = £23.55 + £150.02 = £173.57 |
| **Amount A** | **2,354.90** | **2,448.85** | 3.99% |  |
| Mossley Parish Council | 15.60 | 15.25 | -2.24% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 290.50 | 330.50 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 113.25 | 128.24 | 13.2% |  |
| **Total** | **2,774.25** | **2,922.84** | 5.4% | £2,922.84 - £2,774.25 = £148.59 / £2,774.25 x 100 = 5.36% |

**Band H - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2018/19** | **2019/20** | **% increase** | **Explanation of increase** |
| TMBC | 2,645.86 | 2,730.34 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*  £2,825.88 x 2.99% = £84.48 + £2,645.86 = £2,730.34 |
| Adult Social Care Precept | 180.02 | 208.28 | 1% | £2,825.88 x 1% = £28.26 + £180.02 = £208.28 |
| **Amount A** | **2,825.88** | **2,938.42** | 3.99% |  |
| Mossley Parish Council | 18.72 | 18.30 | -2.24% |  |
| GM Police & Crime Commissioner | - |  |  |  |
| GM Fire and CD Authority | - |  |  |  |
| Mayoral Police and Crime Commissioner Precept | 348.60 | 396.60 | 13.8% |  |
| Mayoral General Precept (including Fire Services) | 135.90 | 153.90 | 13.2% |  |
| **Total** | **3,329.10** | **3,507.42** | 5.4% | £3,507.42 - £3,329.10 = £178.32 / £3,329.10 x 100 = 5.36% |