**Explanation of the Calculation of Council Tax Bills 2018 / 2019**

**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.
* the Mayoral precepts that are to be included – The Combined Authorities (Finance) Order 2017 [SI 2017 No. 611]
1. Calculate the total (without any discounts or exemptions) of the TMBC amount and the Adult Social Care Precept for 2017 / 2018 (Amount A)
2. TMBC amount 2018 / 2019 – 2.99% of Amount A added to the TMBC charge for 2017 / 2018
3. Adult Social Care precept 2017 / 2018 – 2% of Amount A added to the Adult Social Care precept for 2017 / 2018
4. Apply the precepts for Mayoral Police and Crime Commissioner and Mayoral General (including Fire Services)
5. Any exemptions or Discounts are then applied.

Note: Mossley has a Parish Council which attracts a Parish precept on Council Tax bills.

**Tameside areas except Mossley**

**Band A - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 855.13 | 881.95 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£897.20 x 2.99% = £26.82 + £855.13 = £881.95 |
| Adult Social Care Precept | 42.07 | 60.01 | 2% | £897.20 x 2% = £17.94 + £42.07 = £60.01 |
| **Amount A** | **897.20** | **941.96** | 4.99% |  |
| GM Police & Crime Commissioner | 108.20 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 39.96 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 116.20 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 45.30 | - |
| **Total** | 1,045.36 | **1,103.46** | 5.56% | £1,103.46 - £1,045.36 = £58.10 divided by £1,045.36 x 100 = 5.56% |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 997.65 | 1,028.95 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,046.73 x 2.99% = £31.30 + £997.65 = £1,028.95 |
| Adult Social Care Precept | 49.08 | 70.01 | 2% | £1,046.73 x 2% = £20.93 + £49.08 = £70.01 |
| **Amount A** | **1,046.73** | **1,098.96** | 4.99% |  |
| GM Police & Crime Commissioner | 126.23 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 46.62 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 135.57 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 52.85 | - |
| **Total** | 1,219.58 | **1,287.38** | 5.56% | £1,287.38 - £1,219.58 = £67.80 / £1,219.58 x 100 = 5.56% |

**Band C - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,140.17 | 1,175.94 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,196.26 x 2.99% = £35.77 + £1,140.17 = £1,175.94 |
| Adult Social Care Precept | 56.09 | 80.01 | 2% | £1,196.26 x 2% = £23.92 + £56.09 = £80.01 |
| **Amount A** | **1,196.26** | **1,255.95** | 4.99% |  |
| GM Police & Crime Commissioner | 144.27 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 53.28 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 154.93 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 60.40 | - |
| **Total** | 1,393.81 | **1,471.28** | 5.56% | £1,471.28 - £1,393.81 = £77.47 / £1,393.81 x 100 = 5.56% |

**Band D - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,282.69 | 1,322.93 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,345.79 x 2.99% = £40.24 + £1,282.69 = £1,322.93 |
| Adult Social Care Precept | 63.10 | 90.01 | 2% | £1,345.79 x 2% = £26.91 + £63.10 = £90.01 |
| **Amount A** | **1,345.79** | **1,412.94** | 4.99% |  |
| GM Police & Crime Commissioner | 162.30 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 59.95 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 174.30 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 67.95 | - |
| **Total** | 1,568.04 | **1,655.19** | 5.56% | £1,655.19 - £1,568.04 = £87.15 / £1,568.04 x 100 = 5.56% |

**Band E - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,567.73 | 1,616.91 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,644.85 x 2.99% = £49.18 + £1,567.73 = £1,616.91 |
| Adult Social Care Precept | 77.12 | 110.01 | 2% | £1,644.85 x 2% = £32.89 + £77.12 = £110.01 |
| **Amount A** | **1,644.85** | **1,726.92** | 4.99% |  |
| GM Police & Crime Commissioner | 198.37 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 73.27 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 213.03 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 83.05 | - |
| **Total** | 1,916.49 | **2,023.00** | 5.56% | £2,023.00 - £1,916.49 = £106.51 / £1916.49 x 100 = 5.56% |

**Band F - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,852.77 | 1,910.90 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,943.91 x 2.99% = £58.13 + £1,852.77 = £1,910.90 |
| Adult Social Care Precept | 91.14 | 130.01 | 2% | £1,943.91 x 2% = £38.87 + £91.14 = £130.01 |
| **Amount A** | **1,943.91** | **2,040.91** | 4.99% |  |
| GM Police & Crime Commissioner | 234.43 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 86.59 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 251.77 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 98.15 | - |
| **Total** | 2,264.93 | **2,390.83** | 5.56% | £2,390.83 - £2,264.93 = £125.90 / £2,264.93 x 100 = 5.56% |

**Band G - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 2,137.82 | 2,204.88 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*£2,242.99 x 2.99% = £67.06 + £2,137.82 = £2,204.88 |
| Adult Social Care Precept | 105.17 | 150.02 | 2% | £2,242.99 x 2% = £44.85 + £105.17 = £150.02 |
| **Amount A** | **2,242.99** | **2,354.90** | 4.99% |  |
| GM Police & Crime Commissioner | 270.50 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 99.91 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 290.50 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 113.25 | - |
| **Total** | 2,613.40 | **2,758.65** | 5.56% | £2,758.65 - £2,613.40 = £145.25 / £2,613.40 x 100 = 5.56% |

**Band H - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 2,565.38 | 2,645.86 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*£2,691.58 x 2.99% = £80.48 + £2,565.38 = £2,645.86 |
| Adult Social Care Precept | 126.20 | 180.02 | 2% | £2,691.58 x 2% = £53.82 + £126.20 = £180.02 |
| **Amount A** | **2,691.58** | **2,825.88** | 4.99% |  |
| GM Police & Crime Commissioner | 324.60 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 119.90 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 348.60 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 135.90 | - |
| **Total** | 3,136.08 | **3,310.38** | 5.56% | £3,310.38 - £3,136.08 = 174.30 / £3,136.08 x 100 = 5.56% |

**Mossley**

**Band A – Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 855.13 | 881.95 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£897.20 x 2.99% = £26.82 + £855.13 = £881.95 |
| Adult Social Care Precept | 42.07 | 60.01 | 2% | £897.20 x 2% = £17.94 + £42.07 = £60.01 |
| **Amount A** | **897.20** | **941.96** | 4.99% |  |
| Mossley Parish Council | 6.38 | 6.24 | -2.19% |  |
| GM Police & Crime Commissioner | 108.20 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 39.96 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 116.20 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 45.30 | - |
| **Total** | **1,051.74** | **1,109.70** | 5.51% | £1,109.70 - £1,051.74 = £57.96 / £1,051.74 x 100 = 5.51% |

**Band B - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 997.65 | 1,028.95 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,046.73 x 2.99% = £31.30 + £997.65 = £1,028.95 |
| Adult Social Care Precept | 49.08 | 70.01 | 2% | £1,046.73 x 2% = £20.93 + £49.08 = £70.01 |
| **Amount A** | **1,046.73** | **1,098.96** | 4.99% |  |
| Mossley Parish Council | 7.44 | 7.28 | -2.19% |  |
| GM Police & Crime Commissioner | 126.23 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 46.62 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 135.57 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 52.85 | - |
| **Total** | 1,227.02 | **1,294.66** | 5.51% | £1,294.66 - £1,227.02 = £67.64 / £1,227.02 x 100 = 5.51% |

**Band C - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,140.17 | 1,175.94 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,196.26 x 2.99% = £35.77 + £1,140.17 = £1,175.94 |
| Adult Social Care Precept | 56.09 | 80.01 | 2% | £1,196.26 x 2% = £23.92 + £56.09 = £80.01 |
| **Amount A** | **1,196.26** | **1,255.95** | 4.99% |  |
| Mossley Parish Council | 8.51 | 8.32 | -2.19% |  |
| GM Police & Crime Commissioner | 144.27 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 53.28 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 154.93 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 60.40 | - |
| **Total** | 1,402.32 | **1,479.60** | 5.51% | £1,479.60 - £1,402.32 = £77.28 / £1,402.32 x 100 = 5.51% |

**Band D - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,282.69 | 1,322.93 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,345.79 x 2.99% = £40.24 + £1,282.69 = £1,322.93 |
| Adult Social Care Precept | 63.10 | 90.01 | 2% | £1,345.79 x 2% = £26.91 + £63.10 = £90.01 |
| **Amount A** | **1,345.79** | **1,412.94** | 4.99% |  |
| Mossley Parish Council | 9.57 | 9.36 | -2.19% |  |
| GM Police & Crime Commissioner | 162.30 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 59.95 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 174.30 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 67.95 | - |
| **Total** | 1,577.61 | **1,664.55** | 5.51% | £1,664.55 - £1, 577.61 = £86.94 / £1, 577.61 x 100 = 5.51% |

**Band E - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,567.73 | 1,616.91 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,644.85 x 2.99% = £49.18 + £1,567.73 = £1,616.91 |
| Adult Social Care Precept | 77.12 | 110.01 | 2% | £1,644.85 x 2% = £32.89 + £77.12 = £110.01 |
| **Amount A** | **1,644.85** | **1,726.92** | 4.99% |  |
| Mossley Parish Council | 11.70 | 11.44 | -2.19% |  |
| GM Police & Crime Commissioner | 198.37 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 73.27 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 213.03 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 83.05 | - |
| **Total** | 1,928.19 | **2,034.44** | 5.51% | £2,034.44 - £1,928.19 = £106.25 / £1928.19 x 100 = 5.51% |

**Band F - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 1,852.77 | 1,910.90 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***£1,943.91 x 2.99% = £58.13 + £1,852.77 = £1,910.90 |
| Adult Social Care Precept | 91.14 | 130.01 | 2% | £1,943.91 x 2% = £38.87 + £91.14 = £130.01 |
| **Amount A** | **1,943.91** | **2,040.91** | 4.99% |  |
| Mossley Parish Council | 13.82 | 13.52 | -2.19% |  |
| GM Police & Crime Commissioner | 234.43 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 86.59 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 251.77 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 98.15 | - |
| **Total** | 2,278.75 | **2,404.35** | 5.51% | £2,404.35 - £2,278.75 = £125.60 / £2,278.75 x 100 = 5.51% |

**Band G - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 2,137.82 | 2,204.88 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*£2,242.99 x 2.99% = £67.06 + £2,137.82 = £2,204.88 |
| Adult Social Care Precept | 105.17 | 150.02 | 2% | £2,242.99 x 2% = £44.85 + £105.17 = £150.02 |
| **Amount A** | **2,242.99** | **2,354.90** | 4.99% |  |
| Mossley Parish Council | 15.95 | 15.60 | -2.19% |  |
| GM Police & Crime Commissioner | 270.50 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 99.91 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 290.50 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 113.25 | - |
| **Total** | 2,629.35 | **2,774.25** | 5.51% | £2,774.25 - £2,629.35 = £144.90 / £2,629.35 x 100 = 5.51% |

**Band H - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/18** | **2018/19** | **% increase** | **Explanation of increase** |
| TMBC | 2,565.38 | 2,645.86 | 2.99% | *Shown on bill as 3 % as legislation states must show to 1 decimal place.*£2,691.58 x 2.99% = £80.48 + £2,565.38 = £2,645.86 |
| Adult Social Care Precept | 126.20 | 180.02 | 2% | £2,691.58 x 2% = £53.82 + £126.20 = £180.02 |
| **Amount A** | **2,691.58** | **2,825.88** | 4.99% |  |
| Mossley Parish Council | 19.14 | 18.72 | -2.19% |  |
| GM Police & Crime Commissioner | 324.60 | - | - | These precepts no longer exist and by law they must be shown on your bill |
| GM Fire and CD Authority | 119.90 | - | - |
| Mayoral Police and Crime Commissioner Precept | - | 348.60 | - | Every year, some of your council tax bill goes towards funding both the police and fire services. This year your bill references the mayor as he is now responsible for these services. A small part of your bill is being applied to fund other mayoral responsibilities. This is explained in detail at  [www.greatermanchester-ca.gov.uk/counciltax](http://www.greatermanchester-ca.gov.uk/counciltax)  |
| Mayoral General Precept (including Fire Services) | - | 135.90 | - |
| **Total** | 3,155.22 | **3,329.10** | 5.51% | £3,329.10 - £3,155.22 = 173.88 / £3,155.22 x 100 = 5.51% |