**Calculation of Council Tax Bills 2024 / 2025**

**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 2024 / 2025 (Amount A)
2. TMBC amount 2024 / 2025 – 2.99% of Amount A added to the TMBC charge for 2022 / 2023
3. Adult Social Care precept 2024 / 2025 – 2% of Amount A added to the Adult Social Care precept for 2024 /2025
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**

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| --- | --- | --- | --- | --- |
|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,004.08 | 1,038.66 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,156.37x 2.99% = £34.58 + £1004.08 = £1,038.66 |
| Adult Social Care Precept | 152.29 | 175.41 | 2% | £1,156.37 x 2% = £23.12 + £152.29 = £175.41 |
| **Amount A** | **1,156.37** | **1,214.07** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 162.20 | 170.86 | 5.34% | ***Shown on bill as 5.4 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 71.96 | 75.30 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,390.53** | **1,460.23** | 5.01% | £1,460.23 - £1,390.53 = £69.70 / £1,390.53 x 100 = 5.01% |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,171.43 | 1,211.77 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1349.10 x 2.99% = £40.34 + £1,1171.43 = £1,1211.77 |
| Adult Social Care Precept | 177.67 | 204.65 | 2% | £1349.10 x 2% = £26.98 + £177.67 = £204.65 |
| **Amount A** | **1,349.10** | **1,416.42** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 189.23 | 199.34 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 83.96 | 87.85 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,622.29** | **1,703.61** | 5.01% | £1703.61 - £1622.29 = £81,32 / £1,622.29 x 100 = 5.01% |

**Band C - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,338.77 | 1,384.88 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,541.82 x 2.99% = £46.11 + £1,338.77 = £1,384.88 |
| Adult Social Care Precept | 203.05 | 233.89 | 2% | £1,541.82 x 2% = £30.84 + £203.05 = £233.89 |
| **Amount A** | **1,541.82** | **1,618.77** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 216.26 | 227.82 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 95.95 | 100.40 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,854.03** | **1,946.99** | 5.01% | £1,946.99 - £1,854.03 = £92.96 / £1,854.03 x 100 = 5.01% |

**Band D - except Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,506.13 | 1,557.99 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,734.57 x 2.99% = £51.86 + £1,506.13 = £1,557.99 |
| Adult Social Care Precept | 228.44 | 263.13 | 2% | £1,734.57 x 2% = £34.69 + £228.44 = £263.13 |
| **Amount A** | **1,734.57** | **1,821.12** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 243.30 | 256.30 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 107.95 | 112.95 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,085.82** | **2,190.37** | 5.01% | £2,190.37 - £2,085.82 = £104.55 / £2,085.82 x 100 = 5.01% |

**Band E - except Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,840.82 | 1,904.21 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,120.21 x 2.99% = £63.39 + £1,840.82 = £1,904.21 |
| Adult Social Care Precept | 279.19 | 321.60 | 2% | £2,120.21 x 2% = £42.41 + £279.19 = £321.60 |
| **Amount A** | **2,120.01** | **2,225.81** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 297.36 | 313.25 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 131.93 | 138.05 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,549.30** | **2,677.11** | 5.01% | £2,677.11 - £2,549.30 = £127.81 / £2,549.30 x 100 = 5.01% |

**Band F - except Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 2,175.52 | 2,250.43 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,505.48 x 2.99% = £74.91 + £2175.52 = £2,250.43 |
| Adult Social Care Precept | 329.96 | 380.07 | 2% | £2,505.48 x 2% = £50.11 + £329.96 = £380.07 |
| **Amount A** | **2,505.48** | **2,630.50** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 351.43 | 370.21 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 155.92 | 163.15 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,012.83** | **3,163.86** | 5.01% | £3,163.86 - £3012.83 = £151.03 / £3,012.83 x 100 = 5.01% |

**Band G - except Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 2,510.21 | 2,596.65 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,890.94 x 2.99% = £86.44 + £2,510.21 = £2,596.65 |
| Adult Social Care Precept | 380.73 | 438.54 | 2% | £2,890.94 x 2% = £57.81 + £380.73 = £438.54 |
| **Amount A** | **2,890.94** | **3,035.19** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 405.50 | 427.16 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 179.91 | 188.25 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,476.35** | **3,650.60** | 5.01% | £3,650.60 - £3,476.35 = £174.25 / £3,476.35 x 100 = 5.01% |

**Band H - except Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 3,012.26 | 3,115.98 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £3,469.13 x 2.99% = £103.72 + £3,012.26 = £3,115.98 |
| Adult Social Care Precept | 456.87 | 526.25 | 2% | £3,469.13 x 2% = £69.38 + £456.87 = £526.25 |
| **Amount A** | **3,469.13** | **3,642.23** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 486.60 | 512.60 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 215.90 | 225.90 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **4,171.63** | **4,380.73** | 5.01% | £4,380.73 - £4,171.63 = £209.10 / £4,171.63 x 100 = 5.01% |

**Mossley**

**Band A – Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,004.08 | 1,038.66 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,156.37x 2.99% = £34.58 + £1004.08 = £1,038.66 |
| Adult Social Care Precept | 152.29 | 175.41 | 2% | £1,156.37 x 2% = £23.12 + £152.29 = £175.41 |
| **Amount A** | **1,156.37** | **1,214.07** | 4.99% |  |
| Mossley Parish Council | 6.17 | 6.88 | 11.45 |  |
| Mayoral Police and Crime Commissioner Precept | 162.20 | 170.86 | 5.34% | ***Shown on bill as 5.4 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 71.96 | 75.30 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,396.70** | **1467.11** | 5.04% | £1,467.11 - £1396.70 = £70.41 / £1,396.70 x 100 = 5.04% |

**Band B - Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,171.43 | 1211.77 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,349.10 x 2.99% = £40.34 + £1,171.43 = £1211.77 |
| Adult Social Care Precept | 177.67 | 204.65 | 2% | £1,349.10 x 2% = £26.98 + £177.67 = £204.65 |
| **Amount A** | **1,349.10** | **1,416.42** | 4.99% |  |
| Mossley Parish Council | 7.20 | 8.02 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 189.23 | 199.34 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 83.96 | 87.85 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,629.49** | **1,711.63** | 5.04% | £1,711.63 - £1,629.49 = £82.14 / £1,629.49 x 100 = 5.04% |

**Band C – Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,338.77 | 1,384.88 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,541.82 x 2.99% = £46.11 + £1,338.77 = £1,384.88 |
| Adult Social Care Precept | 203.05 | 233.89 | 2% | £1,541.82 x 2% = £30.84 + £203.05 = £233.89 |
| **Amount A** | **1,541.82** | **1618.77** | 4.99% |  |
| Mossley Parish Council | 8.23 | 9.17 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 216.26 | 227.82 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 95.95 | 100.40 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,862.26** | **1956.16** | 5.04% | £1,956.16 - £1,862.26 = £93.90 / £1,862.26 x 100 = 5.04% |

**Band D – Mossley**

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|  | **2023/24** | **2023/24** | **% increase** | **Explanation of increase** |
| TMBC | 1,506.13 | 1,557.99 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £1,734.57 x 2.99% = £51.86 + £1506.13 = £1,557.99 |
| Adult Social Care Precept | 228.44 | 263.13 | 2% | £1,734.57 x 2% = £34.69 + £228.44 = £263.13 |
| **Amount A** | **1,734.57** | **1,821.12** | 4.99% |  |
| Mossley Parish Council | 9.26 | 10.32 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 243.30 | 256.30 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 107.95 | 112.95 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,095.08** | **2,200.69** | 5.04% | £2,200.69 - £2,095.08 = £105.61 / £2,095.08 x 100 = 5.04% |

**Band E – Mossley**

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| --- | --- | --- | --- | --- |
|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 1,840.82 | 1,904.21 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,120.01 x 2.99% = £63.39 + £1,840.82 = £1,904.21 |
| Adult Social Care Precept | 279.19 | 321.60 | 2% | £2,120.01 x 2% = £42.41 + £279.19 = £321.60 |
| **Amount A** | **2,120.01** | **2,225.81** | 4.99% |  |
| Mossley Parish Council | 11.31 | 12.61 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 297.36 | 313.25 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 131.93 | 138.05 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,560.61** | **2,689.72** | 5.04% | £2,689.72 - £2,560.61 = £129.11 / £2,560.61 x 100 = 5.04% |

**Band F – Mossley**

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|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 2,175.52 | 2,250.43 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,505.48 x 2.99% = £74.91 + £2,175.52 = £2,250.43 |
| Adult Social Care Precept | 329.96 | 380.07 | 2% | £2,505.48 x 2% = £50.11 + £329.96= £380.07 |
| **Amount A** | **2,505.48** | **2,630.50** | 4.99% |  |
| Mossley Parish Council | 13.37 | 14.90 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 351.43 | 370.21 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 155.92 | 163.15 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,026.20** | **3,178.76** | 5.04% | £3,178.76 - £3,026.20 = £152.56 / £3,026.20 x 100 = 5.04% |

**Band G – Mossley**

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| --- | --- | --- | --- | --- |
|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 2,510.21 | 2,596.65 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £2,890.94 x 2.99% = £86.44 + £2,510.21 = £2,596.65 |
| Adult Social Care Precept | 380.73 | 438.54 | 2% | £2,890.94 x 2% = £57.81 + £380.73 = £438.54 |
| **Amount A** | **2,890.94** | **3,035.19** | 4.99% |  |
| Mossley Parish Council | 15.43 | 17.20 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 405.50 | 427.16 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 179.91 | 188.25 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,491.78** | **3,667.80** | 5.04% | £3,667.80 - £3,491.78 = £176.02 / £3,491.78 x 100 = 5.04% |

**Band H – Mossley**

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| --- | --- | --- | --- | --- |
|  | **2023/24** | **2024/25** | **% increase** | **Explanation of increase** |
| TMBC | 3,012.26 | 3,115.98 | 2.99% | ***Shown on bill as 3 % as legislation states must show to 1 decimal place.***  £3,469.13 x 2.99% = £103.72 + £3,012.26 = £3,115.98 |
| Adult Social Care Precept | 456.87 | 526.25 | 2% | £3,469.13 x 2% = £69.38 + £456.87 = £526.25 |
| **Amount A** | **3,469.13** | **3,642.23** | 4.99% |  |
| Mossley Parish Council | 18.52 | 20.64 | 11.45% |  |
| Mayoral Police and Crime Commissioner Precept | 486.60 | 512.60 | 5.34% | ***Shown on bill as 5.4% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 215.90 | 225.90 | 4.63% | ***Shown on bill as 4.7 % as legislation states must show to 1 decimal place.*** |
| **Total** | **4,190.15** | **4,401.37** | 5.04% | £4,401.37 - £4,190.15 = £211.22 / £4,190.15 x 100 = 5.04% |