**2024/25 Council Tax billing**

1. **Why has the Council increased its Council Tax?**
* The Council recognised that many people in the borough face hardship and so sought to limit the increase to 4.99% for all Council’s services.
* This is 2.99% for Council Services and 2% for Adult Social Care.
* This decision has been made following significant core funding cuts from Government, with significant savings needing to be found in the next 2 years.
* The Council also recognises that many services must continue to be provided by the Council, especially universal services such as;
* waste collection,
* road maintenance,
* parks
* specialist services for vulnerable children and adults
* The Key Decision to increase Council Tax was agreed by Full Council on the 5 March 2024.
1. **Are other authorities increasing Council Tax?**
* Each Council will decide separately on the level of council tax that is appropriate.
* All Councils across Greater Manchester are charging the Adult Social Care Precept.
1. **What is the Adult Social Care Precept?**
* The Government has made an offer to adult social care authorities, which includes Tameside, for 2024/25.
* The offer is the option of an adult social care authority being able to charge a “precept” on its council tax for the financial year.
* Tameside, with other Councils, has agreed to take up this offer. The precept charged in Tameside will be 2% on its council tax for 2024/25.
* The precept is to assist the authority in meeting expenditure on adult social care. The cost of care is increasing due to the aging population of the authority.
* The precept is an integral part of the Council Tax bill and legislation does not permit a tax payer to opt out of this charge, the bill must be paid in full.
1. **How is the 2% increase in the Adult Social Care Precept calculated?**
* Legislation is such that the Adults Social Care increase of 2% is based on the overall total of last year’s Council Tax bill (excluding any benefit that may be in payment) and not just the Adults Social Care element.
* Examples of the calculation can be found on the FAQs on the website under the heading “Calculation on Council Tax Bills 2024/25”
* Legislation states the way the Adult Social Care Precept is calculated and how it must be shown on the Council Tax Bill.
* Queries regarding the calculation or the layout of the bill should be made to the Ministry of Housing, Communities and Local Government. Their email address is found on the website at <http://forms.communities.gov.uk/>
1. **What are the Mayoral Precepts?**
* The Greater Manchester Combined Authority met on 9 February 2024 and set the Mayoral precepts.
* There are 2 precepts
* The Mayoral Police and Crime Commissioner Precept
* The Mayoral General Budget which includes Fire and Rescue.
* 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)

1. **Why are there differing charges and increases on my council bill?**

Council Tax is made up of the following elements:

Properties other than in Mossley

|  |  |
| --- | --- |
| * The charge for Council services
 | 2.99% |
| * A precept for Adult Social Care
 | 2.0% |
| * A separate precept for the Police and Crime Commissioner for Greater Manchester
 | 5.34% |
| * A separate precept for the Greater Manchester Fire and Rescue Authority.
 |  4.63% |

 5.01% increase overall

Properties in Mossley

 5.04% increase overall

|  |  |
| --- | --- |
| * The charge for Council services
 | 2.99% |
| * A precept for Adult Social Care
 | 2.0% |
| * A separate precept for the Police and Crime Commissioner for Greater Manchester
 | 5.34% |
| * A separate precept for the Greater Manchester Fire and Rescue Authority.
 | 4.63% |
| * Mossley Parish Council
 | 11.45% |

1. **Why do the percentage increases for the Mossley precept change for different bands?**
* The Mossley Precept for a Band D property has been increased by £1.06 which equates to a 11.45% increase on the Band D precept.
* Due to the way the precept is calculated using fractions across each of the bands, and due to the precept amount being rounded to the nearest pence, the impact of a £1.06 increase in the band D precept for Mossley does not equate precisely to a 11.45% increase across each of the bands.
1. **What is the reference to a referendum?**
* The government has set out rules which determine the limits for council tax rises and the way this is to be calculated and reviewed to ensure the Council acts properly.
* In relation to the financial year beginning April 2024, Government have approved a referendum principle increase of 3% for general council tax in respect of Council expenditure.
* The Council may therefore increase Council Tax up to the level of 3% without holding a referendum.
* Tameside have set an increase of 2.99% for its own services, which is below the limit for a referendum.
1. **I would like to set up a Direct Debit.**
* Please can you complete the online Direct Debit on the Tameside website, Council Tax and Benefits, click ‘self-service’ and chose ‘pay by Direct Debit’.
* This will be completed within 5 working days of the form being submitted.