

GUIDANCE NOTES ON PARISH PRECEPTS

1. The precept calculated on the P1 form will be paid to you in two instalments of 50% each. You cannot claim from Harrogate Borough Council (HBC) any other amounts during the year. The amount demanded on Form P1 will be sent out automatically to you by HBC on the set payment dates.

2. The set payment dates are: 30 April 2019 and 30 September 2019

These dates and instalment amounts are determined under Government regulations (the Local Authorities (Funds) (England) Regulations 1992), which require HBC to issue to each parish this notice of the schedule of payments HBC proposes.

3. By law you must ensure that your precept is sufficient to cover:

- ◇ estimated expenditure in the year
- ◇ contingencies for the year
- ◇ provision for adequate Parish Funds

4. Since you cannot claim from HBC any amount other than the precept on Form P1, you must make sure your Parish Funds will be adequate to cover:

- ◇ unforeseen events
- ◇ expenditure in the early part of 2020/21 before you are paid your April 2020 instalment

The term "Parish Funds" means any uncommitted balances held by the Parish, such as money which might be held in a deposit account.

5. Precept submissions by Parish Meetings must be signed by the Chairperson of the Parish Meeting. Parish Council/Town submissions can continue to be signed by the Clerk, the Relevant Financial Officer (RFO) or the Chairperson.

6. **If you have no precept requirements for 2019/20, please advise a nil return.**

7. The Council Tax resulting from your Parish precept will continue to be shown separately on the Council Tax Bill.

The Precept Charge to a band D property is calculated by dividing the amount demanded by the taxbase. For dwellings in other bands the charge is a fixed proportion of a band D dwelling. The taxbase figure is the estimated number of chargeable dwellings expressed as the equivalent number of band D properties; this will change each year and can go up or down as a result of demolitions, new properties, exemptions, changes to bandings and discounts etc. The taxbase for 2019/20 will be available to you upon request in mid-December 2018.

8. Payment by BACS will be sent to the bank account held on record for your Parish Council. Please advise us if there has been any change to your bank account to ensure that the precept payment is sent to the correct bank account.

Please return the precept form by 18 January 2019 via email to:

angela.evans@harrogate.gov.uk

or by post to:

Angela Evans, Finance, Harrogate Borough Council, PO Box 787, Harrogate, HG1 9RW

In the event of any queries please contact Angela Evans at angela.evans@harrogate.gov.uk or 01423 500600 Ext 58563