

2 SEPTEMBER 2022

BRIEFING ANALYSIS OF COUNCIL TAX LEVELS OF LOCAL PRECEPTING AUTHORITIES 2022/23

This briefing provides an analysis of council tax levels of local precepting Authorities 2022/3 published by the Department for Levelling Up, Housing and Communities. Figures shown are for 2022/2023, where relevant figures for previous years are in brackets.

Local precepting bodies

There are 10,239 (10,239) local bodies which have the power to raise a precept (a small share of council tax) in England. This includes parish and town councils, charter trustees and the Inner and Middle Temple.

Of these, 8,859 or 86.52% (8,861 or 86.54%) are precepting parish and town councils and parish meetings and are referred to in this paper as precepting local councils.

The number of local councils by precept range is as follows:

Precept	2022/2023	2021/2022	2020/2021
-£198*	1 (0)	1 (0)	1 (0)
-£40**	1 (+1)	0 (0)	0 (0)
£0	1,362 (+2)	1,360 (+21)	1,339 (-17)
£1-24,999	5,511 (-95)	5,606 (-80)	5,686 (-113)
£25,000-£124,999	2,172(+30)	2,142 (+37)	2,105 (+84)
£125,000-£249,999	538 (+25)	513 (+13)	500 (+15)
£250,000-£999,999	553 (+24)	529 (+18)	511 (+26)
£1,000,000-£1,999,999	72 (+10)	62 (+4)	58 (+7)
£2,000,000-£2,999,999	8 (+3)	5 (0)	5 (0)
£3,000,000-£6,499,999	3 (0)	3 (0)	3 (+1)
£6,500,000 plus	0 (0)	0 (0)	0 (0)

*Beesby with Saleby Parish Council (East Lindsey) is recorded as having a negative parish precept because the district council collects rental income from parish land on behalf of the parish and distributes this back to residents as a reduction on their council tax.

**Fawley Parish Council (West Berkshire) is recorded as having a negative parish precept because the local council is distributing money back from a previous precept which had been increased for specific additional expenditure.

Total precepts

The overall amount raised by all precepting bodies (local councils, charter trustees, temples and principal authorities) is £36.3 billion (£34.4 billion) an increase of £1.9 billion (£1.3 billion).

The overall amount raised by major precepting bodies (principal authorities) is £35.6 billion (£33.8 billion) an increase of £1.8 billion (£1.3 billion).

The overall amount raised by local precepting bodies (parish and town councils, charter trustees and temples) in England this year is £655,138,120 (£618,060,410) an increase of £37,077,710 or 5.99% (£21,697,937.50 or 3.51%). This is 1.8% (1.79%) of the total amount raised by all precepting bodies.

Of this £653,661,821 (£616,591,654) is raised by precepting local councils, an increase of £37,070,167 or 6.01% (£21,765,848 or 3.66%).

2,180 (2,191) or 24.61% (31.81%) of precepting local councils kept the 2022/23 precept the same as 2021/2.

568 (587) or 6.41% (6.62%) of precepting local councils reduced their precept.

Of the 6,109 (4,653) or 68.96% (52.51%) precepting local councils that increased their precept, 2,770 (2,446) or 45.42% (27.60%) increased it by less than £1,000.

The largest precept increase was made by Aylesbury Town Council (Buckinghamshire) which raised its precept from £1,315,266 to £1,874,951, taking its Band D tax rate from £69.45 to £100.00.

In 2021/2022 the largest precept increase was made by Daventry Town Council, (West Northamptonshire) which raised its precept from £598,823 to £1,291,879, taking its Band D tax rate from £69.21 to £150.70.

The twenty largest precepting local councils raised £46,565,517 (£44,209,927). This is 7.12% (7.15%) of the overall precept raised by all precepting local councils.

The following local councils raised a precept of between £2,000,000 and £2,999,999: Falmouth Town Council (Cornwall); Weston Super Mare (North Somerset); Central Swindon South (Swindon); Dunstable (Central Bedfordshire); Leighton Lincolns Town Council (Central Bedfordshire).

In 2021/2022 the following local councils raised a precept of between £2,000,000 and £2,999,999: Falmouth Town Council (Cornwall); Weston Super Mare (North Somerset); Central Swindon South (Swindon); Dunstable (Central Bedfordshire); Leighton Lincolns Town Council (Central Bedfordshire).

The following local councils raised a precept of between £3,000,000 and £6,499,999: Chippenham Town Council (Wiltshire) Weymouth Town Council (Dorset); Salisbury City Council (Wiltshire).

In 2021/2022 the following local councils raised a precept of between £3,000,000 and £6,499,999: Chippenham Town Council (Wiltshire) Weymouth Town Council (Dorset); Salisbury City Council (Wiltshire).

There are 83 local councils which currently (in 2022/2023) raise a precept of over £1,000,000.

New and disbanded parishes

In 2022/2023, 2 (12) new local councils were created, including: Wickford Town Council (Basildon) and Wynyard Parish Council (Hartlepool). Collectively they raise a precept of £315,987 (£3,120,151.60).

Of these, 2 (7) were in previously unparished areas including: Wickford Town Council (Basildon) and Wynyard Parish Council (Hartlepool). Collectively they raise a precept of £315,987 (£3,010,961.80).

In 2022/2023, 2 (8) local councils were disbanded: Bardon Parish Council (North West Leicestershire) and Fawcett Forest Parish Meeting (South Lakeland). Collectively this resulted in a reduction of £0 (£71,351) in the precept collected by local councils as both local councils were non precepting.

Band D

The average Band D council tax for all precepting local councils is £77.21 (£74.35) an increase of £2.86 or 3.85% (£1.65 or 2.98%).

The average Band D council tax for all local councils, including those that don't levy a precept, is £76.26 (£73.55), an increase of £2.71 or 3.68% (£1.93 or 2.69%).

The average Band D council tax for all local bodies (local councils, charter trustees and temples) that raise a precept is £74.81 (£71.86) an increase of £2.95 or 4.1% (£1.97 or 2.8%).

The average Band D council tax for all local bodies (local councils, charter trustees and temples) that have the power to raise a precept (including non precepting local councils) is £73.25 (£70.68), an increase of £2.57 or 3.63% (£1.87 or 2.72%).

The largest Band D increase was made by Kingsbrook Parish Council, Buckinghamshire (Thurlaston Parish Council, Rugby) which raised its Band D council tax rate by £195.80 (£101.07) or 468.20% (269.38%) from £41.82 to £237.62 (£37.52 to £138.59). This was due to the council taking over management of parks and green spaces, costs associated with management of a sports pavilion and capital costs for equipment.

The overall profile of Band D changes is set out below:

Band D Change	Number of councils 2022/2023	Number of councils 2021/2022	Number of councils 2020/2021
< 0%*	2,632 (+406)	2,226 (+158)	2,108
0%	509 (-365)	874 (+368)	506
<1%	797 (-253)	1,050 (+307)	743
1.0 - 1.9%	676 (-278)	954 (+158)	796
2.0 - 2.9%	680 (-106)	786 (-9)	795
3.0 - 3.9%	574 (+29)	545 (-29)	574
4.0 - 9.9%	1,632 (+279)	1,353 (-312)	1,665
10% - 19.9%	681 (+100)	581 (-341)	922
20% - 49.9%	483 (+124)	359 (-182)	541
50% plus	176 (+67)	109 (-78)	187

Of the 2,632 (2,226) precepting local councils that reduced their Band D, 2,499 or 94.95% (1,812 or 81.40%) saw their tax base increase.

*The tax base is the number of Band D equivalent dwellings in a local authority area.

Looking at the 2,972 (2,402) precepting local councils that increased their Band D tax rate by more than 3%, the Band D tax rate varied from £0.73 to £316.02 (£0.57 to £371.17).

Band D Tax Rate Increase (£)	Number of councils 2022/2023	Number of councils 2021/2022	Number of councils 2020/2021
£0.01 - £4.99	4,273 (-426)	4,699 (-7)	4,706 (-24)
£5.00 - £9.99	788 (+155)	633 (-245)	878 (+31)
£10.00 - £14.99	294 (+101)	193 (-131)	324 (+0)
£15.00 - £24.99	194 (+52)	142 (-79)	221 (+47)
£25.00+	106 (+13)	93 (-41)	134 (+25)

Of the 3,493 (2,412) precepting local councils that increased their Band D tax rate by more than 3%, 92 (90) increased the Band D tax rate by more than £25.

The top five financial increases are as below:

Local council	Band D Tax Rate 2022/23 (£)	Band D Tax Rate Increase (£)	Band D Tax Rate Increase (%)
Kingsbrook Parish Council (Buckinghamshire)	£237.62	£195.80	468.20%
Bulwick Parish Council (North Northamptonshire)	£182.93	£155.69	571.54%
Cotcliffe Parish Council (Hambleton)	£151.43	£137.07	954.53%
Crosby Parish Council (Hambleton)	£151.43	£137.07	954.53%
Thornton le Beans Parish Council (Hambleton)	£151.43	£137.07	954.53%

The table below shows those local councils with a Band D of £150 or more which had a double-digit Band D percentage increase in 2022/23: (from highest to lowest band D +10+%)

Local council	Band D Tax Rate 2022/23	£ Increase	% Increase
Bodmin Town Council (Cornwall)	£316.02	£41.64	15.18%
Bishops Castle Town Council (Shropshire)	£249.58	£28.11	12.69%
Penzance Town Council (Cornwall)	£246.31	£34.63	16.36%
Kingsbrook Parish Council (Buckinghamshire)	£237.62	£195.80	468.20%
Redruth Town Council (Cornwall)	£233.00	£33.77	16.95%
Salisbury City Council (Wiltshire)	£232.96	£24.96	12.00%
Westbury Town Council (Wiltshire)	£226.45	£48.26	27.08%
West Haddon Parish Council (West Northamptonshire)	£221.50	£26.38	13.52%
Wells City Council (Mendip)	£212.29	£60.70	40.04%
Blackwell Parish Council (Bolsover)	£202.04	£80.06	65.64%
Trowbridge Town Council (Wiltshire)	£200.10	£32.65	19.50%
Shepton Mallet Town Council (Mendip)	£198.76	£18.29	10.13%
Wotton-under-Edge Town Council (Stroud)	£198.71	£41.52	26.41%
Maiden Bradley with Yarnfield Parish Council (Wiltshire)	£197.95	£20.01	11.25%

Spaldington Parish Council (East Riding of Yorkshire)	£195.37	£52.10	36.37%
Wigton Town Council (Allerdale)	£193.31	£23.10	13.57%
Wincanton Town Council (South Somerset)	£183.06	£32.12	21.28%
Bulwick Parish Council (North Northamptonshire)	£182.93	£155.69	571.54%
Stotfold Town Council (Central Bedfordshire)	£178.93	£22.31	14.25%
Bletchley and Fenny Stratford Town Council (Milton Keynes)	£176.69	£31.69	21.85%
Edenbridge Town Council (Sevenoaks)	£171.84	£15.62	10.00%
St Ives Town Council (Cornwall)	£169.74	£22.07	14.94%
Cirencester Town Council (Cotswold)	£169.70	£25.81	17.94%
Daventry Town Council (West Northamptonshire)	£169.28	£18.58	12.33%
Cinderford Town Council (Forest of Dean)	£168.15	£16.22	10.68%
Barnstaple Town Council (North Devon)	£158.04	£22.99	17.02%
Croft Parish Council (Blaby)	£155.05	£39.79	34.52%
Old Bosolver Town Council (Bolsolver)	£154.39	£23.37	17.84%
Belvoir Parish Council (Melton)	£153.29	£45.65	42.41%
Street Parish Council (Mendip)	£152.86	£29.06	23.47%

Botesdale Parish Council (Mid Suffolk)	£152.33	£21.01	16.00%
Cotcliffe Parish Council (Hambleton)	£151.43	£137.07	954.53%
Crosby Parish Council (Hambleton)	£151.43	£137.07	954.53%
Thornton le Beans Parish Council (Hambleton)	£151.43	£137.07	954.53%
St. Stephen in Brannel Parish Council (Cornwall)	£151.05	£25.92	20.71%
Keswick Town Council (Allerdale)	£150.99	£17.01	12.70%

Of the 36 local councils included in the table above, 17 are in areas with a unitary authority and 19 in areas with a two-tier principal authority.

Increase by the county association

The table below shows the average percentage precept increase and average percentage Band D increase by county association area:

County	Average precept increase from 2021/2022 to 2022/2023 (%)	Average Band D increase from 2021/2022 to 2022/2023(%)	Average precept increase from 2020/2021 to 2021/2022(%)	Average Band D increase from 2020/2021 to 2021/22(%)
Avon	+6.64%	+4.88%	+4.24%	+3.60%
Bedfordshire	+4.45%	+1.85%	+3.72%	+3.42%
Berkshire	+4.29%	+3.32%	+4.63%	+4.06%
Buckinghamshire and Milton Keynes	+8.93%	+6.26%	+3.12%	+3.68%
Cambridgeshire and Peterborough	+7.20%	+5.50%	+10.21%	+10.02%
Cheshire	+4.80%	+2.81%	+3.61%	+3.41%

Cleveland	+9.19%	+9.47%	+0.98%	-0.85%
Cornwall	+4.86%	+1.39%	+3.38%	+4.54%
County Durham	+2.76%	+1.18%	+2.09%	+1.76%
Cumbria	+6.36%	+5.99%	+2.65%	+2.84%
Derbyshire	+7.80%	+6.21%	+8.80%	+8.16%
Devon	+7.08%	+5.34%	+4.90%	+5.29%
Dorset	+3.69%	+2.79%	+2.48%	+2.97%
East Sussex	+6.66%	+5.92%	+3.71%	+3.67%
ERNLLCA	+4.81%	+2.60%	+2.53%	+3.43%
Essex	+7.05%	+5.22%	+2.77%	+2.68%
Gloucestershire	+6.66%	+5.52%	+4.60%	+3.95%
Hampshire	+5.49%	+4.03%	+3.82%	+3.41%
Herefordshire	+2.13%	+1.22%	+3.17%	+3.44%
Hertfordshire	+5.57%	+4.20%	+4.26%	+4.35%
Isle of Wight	+5.27%	+3.93%	+1.58%	+2.35%
Kent	+6.44%	+3.72%	+2.86%	+3.74%
Lancashire and Merseyside	+5.20%	+3.50%	+3.50%	+3.28%
Leicestershire and Rutland	4.61%	+3.51%	+6.97%	+8.01%
Lincolnshire	+5.11%	+3.81%	+7.17%	+7.24%
Norfolk	+7.61%	+6.63%	+3.58%	+3.08%
Northamptonshire	+8.40%	+7.78%	+6.21%	+7.15%
Northumberland	+10.34%	+9.42%	+1.66%	+1.87%
Nottinghamshire	+6.06%	+4.31%	+3.43%	+2.60%
Oxfordshire	+8.03%	+5.31%	+3.83%	+2.57%
Shropshire	+4.05%	+2.73%	+3.56%	+3.16%

Somerset	+7.33%	+6.75%	+3.65%	+3.82%
Staffordshire	+5.59%	+4.02%	+2.61%	+2.33%
Suffolk	+6.76%	+4.81%	+3.93%	+4.23%
Surrey	+5.59%	+3.00%	+5.14%	+4.86%
Warwickshire and West Midlands	+4.34%	+2.17%	+6.07%	+5.89%
West Sussex	+3.15%	+1.62%	+3.14%	+3.04%
Wiltshire	+9.27%	+8.32%	+3.32%	+4.03%
Worcestershire	+3.84%	+2.53%	+3.16%	+3.27%
Yorkshire	+10.11%	+8.31%	+4.17%	+3.70%

Should you require any further information, please do not hesitate to contact Jessica Lancod-Frost, policy officer, on 020 7290 0319 or via email at jessica.lancod-frost@nalc.gov.uk.

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