

**From:** Jason Barnes <Jbarnes@chichester.gov.uk>  
**Sent:** 11 December 2024 10:09  
**To:**  
**Subject:** Council Tax setting 2025/26

Dear Clerk/Chairman

### **Council Tax setting 2025/26**

The District Council has passed a resolution in accordance with the provisions of the Local Government Finance Act 1992 establishing a taxbase for the 2025/26 financial year.

I have attached a copy of the taxbase for 2025/26, which contains all the information used to calculate the taxbase.

**When calculating your parish precept requirement you should use the last column headed 'adjusted for assumed collection rate of 99%'.**

As always, the amount of Council Tax charged for your parish, for a band D property, will be calculated by dividing your precept requirement by your taxbase. In the example below the parish has a precept of £25,000 and a taxbase of 800.

### **Council Tax charge for band D property = £25,000/800 = £31.25**

I would also like to confirm that from 1 April 2025 a new premium will come into force for any dwelling that is a second home (furnished dwelling that is not used as anyone's main residence).

Full council agreed on 19 March 2024 that a premium of 100% would be added to all dwellings that are considered to be second homes from 1 April 2025; effectively these second homes will have their Council Tax charge doubled. Specific details on second homes, including details of dwellings that are exempt from the premium, can be found on our dedicated [second homes webpage](#).

Please note that if you wish to review the additional taxbase within your parish as a result of the second home premium refer to the column marked "additional income from second home premium" on the attached taxbase document.

For those parishes where their taxbase has increased, this opens up a number of options for them. They can for example decide to use the additional taxbase to increase their income or decide to freeze their precept which will show as a reduction on the Council Tax bill.

Examples of these options are shown below;-

### **Parish of ACME**

- **Precept agreed in 2024/2025 was £25,000 and the taxbase set was 1,000. This resulted in a band D for 2024/2025 for the parish of £25.**
- **The taxbase for 2025/2026 has increased from 1,000 to 1,050 due to the number of second homes in the parish.**

<b>Options For Parish Council</b>	<b>Calculation</b>	<b>Band D for Parish</b>	<b>% change on bill</b>
Freeze precept at £25,000	£25,000 /1050 Taxbase	£23.81	- 4.8%
Increase precept to £26,250	£26,250 /1050 Taxbase	£25	0%
Increase precept to £27,000	£27,000/1050 Taxbase	£25.71	2.8%
Reduce precept to £24,000	£24,000/1050 Taxbase	£22.86	- 8.6%

Cabinet will formally approve the council tax charge for 2025/26 at its meeting on 11 February 2025, the recommendation is then referred to the meeting of full council in March. However, for reasons of practicality please confirm your precept requirements by **Wednesday 15 January 2025**.

Precept requirements should be confirmed by email to [jbarnes@chichester.gov.uk](mailto:jbarnes@chichester.gov.uk). Should the deadline cause you a problem please advise me of the anticipated date that your requirement will be made, and I will review the situation. Should you have already advised me of your precept please ignore this email.

As you receive your precept payments by BACS direct into your parish council bank account, please advise me if your bank details have changed since the last precept payment was made in September. Confirmation of the actual payment dates will be forwarded to you in the New Year.

Please do not hesitate to contact me if you have any further questions or require any further information.

Finally, may I thank you for your co-operation and wish you a Merry Christmas and a Happy New Year.

Kind Regards

**Jason Barnes**  
Revenues Team Leader  
Revenues  
Chichester District Council

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