

## **St Albans District Council**

Some residents may notice small changes to the amount they have to pay in 2020/21 depending where they live in the District. This will be as a result of items called general and special expenses which are the City and District Council of St Albans element of the Council Tax bill.

In addition, each Parish or Town Council will have their own funding requirements (called the Parish/Town Council precept) which will also be included in residents Council Tax bills. Below is a brief explanation about these charges across each Council Tax band for each Parish or Town Council within our District.

### **General Expenses**

General expenses are an expense that relate to the cost of services provided by the District Council for the benefit of the entire district and applied equally to each Parish and Town Council. Therefore all residents within the District will have the same general expense included within their Council Tax bill.

### **Special Expenses**

Special expenses are charged by St Albans District Council to residents living in specific areas of the District because even though there is a Town or Parish Council for a particular area (apart from the residents within the unparished City area of the District), St Albans District Council owns and maintains assets within these areas administered by a particular Parish or Town Council.

These charges will vary dependent upon where you live but will include costs in respect of maintaining parks, play areas and open spaces (including commons). In most areas there is a cost for public conveniences that are run by the District Council and for some car parks that are free to use.

The City of St Albans is an unparished area of our District. Residents within the City will also have a special expense included within their Council Tax bill which will incorporate costs relating to allotments, Christmas lights, bus shelters and the war memorial.

In the interests of fairness and balance with all other areas of the District, St Albans District Council recovers these costs through the special expense charge within residents Council Tax bills for those particular areas.

Where a Parish or Town Council owns and manages its own assets, there will be separate costs (in addition to special expenses) that are charged to local residents by Parish or Town Councils through their own precept which is shown as a separate item on residents Council Tax bills (see separate explanation below about parish precepts).

### **Parish/Town Council Precepts**

Each Parish or Town Council forecasts (generally around the early part of February each year) the amount of funding it will require for the following financial year and requests this funding called their precept requirement to be collected by St Albans District Council on their behalf within residents Council Tax bills. The Parish or Town Council element of the Council Tax bills will therefore vary depending where you live in the District.

The process for calculating the Parish or Town Council Tax charge starts when St Albans District Council calculates and informs each Parish or Town Council what their Council Tax base will be for each financial year.

The Council Tax base is simply the number of domestic properties in a particular Town or Parish after excluding properties that are subject to certain discounts and exemptions.

When the Parish or Town Council tells us what their financial requirements will be, we are then able to calculate what the band D Council Tax charge will be for that particular area and from that, all of the other Council Tax charges for the various Council Tax bands within that Parish.