

Table 1 below shows how the Council Tax has changed year on year since the Adult Social Care Precept was first introduced. The regulations permit the precept to be increased by a percentage of the previous year's whole bill in the same way that the general council tax levy is increased. You will see that for 2021/22, the precept increased by 2.5% or £46.32, this being 2.5% of 2020/21's basic charge (£1,853.10).

Table 1

	Band E	Increase
2015/16 Basic Council Tax	£1,560.24	
2016/17 Adult Social Care Precept	£31.20	2.00%
2016/17 General Levy	£23.41	1.50%
2016/17 Basic Council Tax (excluding Fire and Police)	£1,614.85	
2017/18 Adult Social Care Precept	£48.45	3.00%
2017/18 General Levy	£29.06	1.80%
2017/18 Basic Council Tax (excluding Fire and Police)	£1,692.36	
2018/19 Adult Social Care Precept	£33.84	2.00%
2018/19 General Levy	£50.60	2.99%
2018/19 Basic Council Tax (excluding GM Mayoral Precepts)	£1,776.80	
2019/20 Adult Social Care Precept	£17.77	1.00%
2019/20 General Levy	£22.21	1.25%
2019/20 Basic Council Tax (excluding GM Mayoral Precepts)	£1,816.78	
2020/21 Adult Social Care Precept	£36.32	2.00%
2020/21 General Levy	£0.00	0.00%
2020/21 Basic Council Tax (excluding GM Mayoral Precepts)	£1,853.10	
2021/22 Adult Social Care Precept	£46.32	2.50%
2021/22 General Levy	£24.09	1.30%
2021/22 Basic Council Tax (excluding GM Mayoral Precepts)	£1,923.51	
And for completeness the following precepts need including		
Mayoral Police and Crime Commissioner Precept	£266.81	
Mayoral General Precept (including Fire Services)	£111.16	
2021/22 Total Council Tax (including GM Mayoral Precepts)	£2,301.48	

However, Council Tax Regulations state we have to show the total cumulative amount raised specifically for Adult Social Care as a line on the council tax bill. From the table above this is shown in table 2 below;

Table 2

Year	Adult Social Care Precept
2016/17	£31.20
2017/18	£48.45
2018/19	£33.84
2019/20	£17.77
2020/21	£36.32
2021/22	£46.32
Total	£213.90

So for a Band E property this has to be shown on the bill as follows;

Table 3

Bolton MBC	£1,709.61	£1,923.51 in table 1 above less cumulative Adult Social Care of £213.90 Per table 2 above
Adult Social Care Precept	£213.90	
Mayoral Police and Crime Commissioner Precept	£266.81	
Mayoral General Precept (including Fire Services)	£111.16	
2021/22 Total Council Tax (including GM Mayoral Precepts)	£2,301.48	Matches the total in table 1 above

Parish Precepts

For those residents within the parishes of Blackrod, Horwich or Westhoughton an additional Town Council precept is also added to the bill as follows

Council Tax charge above	£2,301.48	£2,301.48	£2,301.48
Blackrod Precept	£44.31		
Horwich Precept		£33.26	
Westhoughton Precept			£21.23
Total charge	£2,345.79	£2,334.74	£2,322.71