

Table 1 shows the changes in Council Tax each year since the Adult Social Care Precept was introduced. The regulations permit the precept to increase 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 2024/25, the precept increased by 2.00% or £48.75, this being 2.00% of 2023/24's basic charge (£2,437.71).

Please note that percentage changes to all charges are shown to 1 decimal place on Council Tax bills in line with statutory requirements.

Table 1

| | Band F | Increase |
|--|------------------|-----------------|
| 2015/16 Basic Council Tax | £1,843.92 | |
| 2016/17 Adult Social Care Precept | £36.88 | 2.00% |
| 2016/17 General Levy | £27.66 | 1.50% |
| 2016/17 Basic Council Tax (excluding Fire and Police) | £1,908.46 | |
| 2017/18 Adult Social Care Precept | £57.26 | 3.00% |
| 2017/18 General Levy | £34.35 | 1.80% |
| 2017/18 Basic Council Tax (excluding Fire and Police) | £2,000.07 | |
| 2018/19 Adult Social Care Precept | £40.00 | 2.00% |
| 2018/19 General Levy | £59.80 | 2.99% |
| 2018/19 Basic Council Tax (excluding GM Mayoral Precepts) | £2,099.87 | |
| 2019/20 Adult Social Care Precept | £21.00 | 1.00% |
| 2019/20 General Levy | £26.25 | 1.25% |
| 2019/20 Basic Council Tax (excluding GM Mayoral Precepts) | £2,147.12 | |
| 2020/21 Adult Social Care Precept | £42.93 | 2.00% |
| 2020/21 General Levy | £0.00 | 0.00% |
| 2020/21 Basic Council Tax (excluding GM Mayoral Precepts) | £2,190.05 | |
| 2021/22 Adult Social Care Precept | £54.74 | 2.50% |
| 2021/22 General Levy | £28.47 | 1.30% |
| 2021/22 Basic Council Tax (excluding GM Mayoral Precepts) | £2,273.26 | |
| 2022/23 Adult Social Care Precept | £25.68 | 1.13% |
| 2022/23 General Levy | £45.24 | 1.99% |
| 2022/23 Basic Council Tax (excluding GM Mayoral Precepts) | £2,344.18 | |
| 2023/24 Adult Social Care Precept | £46.87 | 2.00% |
| 2023/24 General Levy | £46.66 | 1.99% |
| 2023/24 Basic Council Tax (excluding GM Mayoral Precepts) | £2,437.71 | |
| 2024/25 Adult Social Care Precept | £48.75 | 2.00% |
| 2024/25 General Levy | £72.89 | 2.99% |
| 2024/25 Basic Council Tax (excluding GM Mayoral Precepts) | £2,559.35 | |
| And for completeness the following precepts need including: | | |
| Mayoral Police and Crime Commissioner Precept | £370.21 | |
| Mayoral General Precept (including Fire Services) | £163.15 | |
| 2024/25 Total Council Tax (including GM Mayoral Precepts) | £3,092.71 | |

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

Table 2

| Year | Adult Social Care Precept |
|--------------|---------------------------|
| 2016/17 | £36.88 |
| 2017/18 | £57.26 |
| 2018/19 | £40.00 |
| 2019/20 | £21.00 |
| 2020/21 | £42.93 |
| 2021/22 | £54.74 |
| 2022/23 | £25.68 |
| 2023/24 | £46.87 |
| 2024/25 | £48.75 |
| Total | £374.11 |

So for a Band F property this must be shown on the bill as follows:

Table 3

| Showing on the Council Tax Bills | | |
|--|------------------|---|
| Bolton MBC | £2,185.24 | £2,559.35 in table 1 above less cumulative Adult Social Care of £374.11 |
| Adult Social Care Precept | £374.11 | Per table 2 above |
| Mayoral Police and Crime Commissioner Precept | £370.21 | |
| Mayoral General Precept (including Fire Services) | £163.15 | |
| 2024/25 Total Council Tax (including GM Mayoral Precepts) | £3,092.71 | 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 | £3,092.71 | £3,092.71 | £3,092.71 |
| Blackrod Precept | £57.23 | | |
| Horwich Precept | | £52.03 | |
| Westhoughton Precept | | | £25.09 |
| Total charge | £3,149.94 | £3,144.74 | £3,117.80 |