

Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Council Tax Base 2026/27

Meeting/Date: Chair of Corporate Governance Committee and
Section 151 Officer –18 December 2025

Executive Portfolio: Councillor B Mickelburgh – Executive Councillor
for Finance and Resources

Report by: Revenues and Benefits Manager

Ward(s) affected: All

Executive Summary:

The calculation of the Council Tax base is a statutory requirement that sets the number of band D equivalent dwellings liable for Council Tax after allowing for the impact of discounts, exemptions, Council Tax Support and any additional premiums.

An estimate of growth in property numbers and an allowance for non-collection is also required as part of the calculation, which is used by precepting authorities when setting Council Tax precepts.

Recommendation:

That the Chair of the Corporate Governance Committee and the Director of Finance / Section 151 Officer approve the Council Tax Base for 2026/27 as set out within the report.

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to set the Council Tax Base for 2026/27 as required by Section 31B of the Local Government Finance Act 1992 and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

2. WHY IS THIS REPORT NECESSARY/BACKGROUND

- 2.1 The Local Government Finance Act 1992 requires Billing Authorities to calculate and approve a Tax Base for the District as a whole and for each separate Town and Parish Council within the District. Precepting Authorities must be notified of the outcome by 31 January each year.

3. KEY IMPACTS / RISKS

- 3.1 The process for calculating the council tax base is prescribed within regulations. The number of properties recorded on the valuation list is adjusted for the impact of discounts, exemptions, premiums and Council Tax Support. The Council must make an estimate for growth in property numbers, and provide an allowance for non-collection, both of which form part of the calculation.
- 3.2 The initial tax base was 71,154.2, after allowing for discounts and premiums. This is an increase of 671.2, or 0.95% compared to the initial taxbase from last year.
- 3.3 It is anticipated that 356.0 band D equivalent properties will be completed by 31st March 2026, with a further 415.4 expected to be completed in 2026/27. These estimates have been compiled using information from the Council's property inspector alongside details from property developers where possible. Anecdotal evidence from developers suggests continued uncertainty regarding build rates, as the industry continues to be affected by availability of materials, workforce and consumer confidence following changes in interest rates. An allowance for the impact of discounts, exemptions and completions throughout the year is included within the estimates.
- 3.4 The Council made a determination in December 2024 to introduce additional Council Tax Premiums on dwellings that have been empty for more than 1 year and on dwellings classed as second homes, with both additional charges being effective from 1st April 2026. Provision has been made within the taxbase calculation for these, adding an additional 372.4 properties to the forecast, after adjusting for the impact of estimated occupations and exceptions to the premiums.
- 3.5 The number of band D equivalent dwellings foregone in the tax base as a result of Council Tax Support has increased slightly, to 4,538.6. This reflects the greater levels of support provided to low-income households across the district and accessibility improvements delivered by the new Council Tax Support Scheme, which was implemented in April 2024 in line with the Council's Corporate Priorities.

- 3.6 An allowance of 0.6% for non-collection has been included within the calculation, which reflects the overall proportion of Council Tax collected rather than the in-year collection rate. This remains the same as in previous years as it is still considered to be reasonable.
- 3.7 A Contribution in lieu of Council Tax, equivalent to 266.4 band D equivalent dwellings, is received from the Ministry of Defence in respect of armed forces accommodation in the district.
- 3.8 A summary of the Council Tax base calculation and comparison to the previous year is shown on the table below.

BAND D EQUIVALENTS	2026/27	2025/26
Initial Taxbase inclusive of discounts and premiums	71,154.2	70,483.0
Growth forecast 2025/26	356.0	182.5
Growth forecast 2026/27	415.4	498
New Premiums forecast 2026/27	372.4	-
Subtotal	<u>72,298.0</u>	<u>71,163.5</u>
Council Tax Support	-4,538.6	-4,402.7
Bad debt provision 0.6%	-406.1	-400.1
Contributions in Lieu of Council Tax	266.4	277.3
2025 / 26 Taxbase	<u>67,619.7</u>	<u>66,638.0</u>
Difference to previous year (Band D equivalents)	981.7	542.1

- 3.9 The Tax Base figure is used to calculate the Council Tax charge for each major precepting authority and for local councils, i.e. Towns and Parish Councils for 2026/27. Details of how the total Council Tax Base for 2026/27 is apportioned across Town and Parish Councils can be found in Appendix A.

4. TIMETABLE FOR IMPLEMENTATION

- 4.1 The regulations stipulate that the Tax Base must be approved between 1 December and 31 January in the preceding financial year for which Council Tax bills are issued.
- 4.2 All major preceptors will be advised of the Tax Base figure by 31 January deadline, including a split by Flood Defence Area for the County Council. Similarly, all Town and Parish Councils will receive confirmation of their precept request, their respective Tax Base and Band D level for 2026/27.

5. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES

- 5.1 The Tax Base must be calculated in accordance with regulations and is fundamental in establishing the level of Council Tax charged to local residents. Council Tax revenue is an essential part of the Council's overall budget and helps to support Corporate Priorities.

6. LEGAL IMPLICATIONS

- 6.1 The Council has a legal obligation to set the Council Tax Base in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992

7. RESOURCE IMPLICATIONS

- 7.1 Whilst the final tax base for 2026/27 has increased by 1.47% compared to the previous year, there remains a significant uncertainty regarding the economy which makes it difficult to predict the level of future growth.
- 7.2 Based on the Huntingdonshire District Council's current band D precept of £165.86, an increase of 981.7 band D equivalent properties would generate additional income for the District Council of around £163k.

8. REASONS FOR THE RECOMMENDED DECISIONS

- 8.1 The Council is required to set a Tax Base for each financial year, for both the district as a whole and for each Town and Parish Council with its boundaries.

9. LIST OF APPENDICES INCLUDED

Appendix A – 2026/27 Tax Base Calculation by Town / Parish Council area

CONTACT OFFICER

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Decision of the Section 151 Officer

I hereby set the Council Tax Base for Huntingdonshire District at 67,619.7, for the financial year 2026/27. I also set the Council Tax base for each Town and Parish Council contained within the boundaries of Huntingdonshire District as set out in the attached APPENDIX A

Signed

Date

Director of Finance / s151

Signed

Date

Chair - Corporate Governance Committee

Appendix A

2026/27 Tax Base Calculation by Town / Parish Council area

In accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amounts calculated by Huntingdonshire District Council as their (net) Tax Base for the whole District for the year 2026/27 is 67,619.7, and shall be as listed below for each Town and Parish of the District:

Abbots Ripton	149.7	Holme	249.4
Abbotsley	276.5	Holywell-cum-Needlingworth	1109.4
Alconbury	559.6	Houghton & Wyton	862.4
Alconbury Weston	305.8	Huntingdon	7792.2
Alwalton	122.3	Kimbolton	631.0
Barham & Woolley	29.9	Kings Ripton	80.7
Bluntisham	778.3	Leighton Bromswold	79.6
Brampton	2547.9	Little Paxton	1724.5
Brington & Molesworth	192.1	Morborne	10.5
Broughton	113.1	Offord Cluny & Offord D'Arcy	540.0
Buckden	1366.4	Old Weston	105.9
Buckworth	54.7	Oldhurst	103.3
Bury	801.9	Perry	258.2
Bythorn & Keyston	157.9	Pidley-cum-Fenton	208.8
Catworth	163.1	Ramsey	3284.5
Chesterton	69.4	Sawtry	2140.3
Colne	400.2	Sibson-cum-Stibbington	243.3
Conington	73.7	Somersham	1477.3
Covington	52.5	Southoe & Midloe	158.7
Denton & Caldecote	30.0	Spaldwick	260.2
Earith	604.4	St.Ives	6089.8
Easton	81.0	St.Neots	11946.9
Ellington	242.6	Stilton	840.9
Elton	302.6	Stow Longa	79.7
Farcet	553.7	The Stukeleys	1649.7
Fenstanton	1382.9	Tilbrook	128.9
Folksworth & Washingley	351.4	Toseland	35.6
Glatton	135.1	Upton and Coppingford	92.5
Godmanchester	3203.4	Upwood and the Raveleys	481.2
Grafham	237.6	Warboys	1599.4
Great & Little Gidding	124.1	Waresley-cum-Tetworth	152.0
Great Gransden	498.1	Water Newton	38.8
Great Paxton	368.5	Winwick	55.3
Great Staughton	336.7	Wistow	239.3
Haddon	24.3	Woodhurst	155.0
Hail Weston	243.3	Woodwalton	87.0
Hamerton & Steeple Gidding	55.4	Wyton-on-the-Hill	445.2
Hemingford Abbots	344.9	Yaxley	2938.9
Hemingford Grey	1302.8	Yelling	153.8
Hilton	451.8		
TOTAL			67,619.7

