

Appendix 8

Formal 2026/27 Council Tax Resolutions

The formal 2026/27 Council Tax resolutions to be agreed by Council are shown below.

a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Chairman of Corporate Governance Committee and Section 151 Officer on the 25 November 2025 (and subsequent publication as a key decision).

67,619.70

The tax base (T) which is the amount anticipated from a District Council Tax of £1 is

b. That the following amounts calculated by the Council for 2026/27 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations:

(i)	the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act <i>Gross revenue expenditure including benefits, Town/Parish Precepts</i>	£98,571,431
(ii)	the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act <i>Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.</i>	£76,896,533
(iii)	the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act <i>This is the “Council Tax Requirement” <u>including Parish/Town Precepts (item (i) minus item (ii)). It is the cash sum to be funded from District, Town and Parish Council Taxes.</u></i>	£ 21,674,897
(iv)	the Council Tax requirement for 2026/27 divided by the tax base (T) in accordance with Section 31B (1) of the Act <i>District plus average Town/Parish Council Tax (item (iii) divided by District tax base)</i>	£320.54
(v)	the aggregate of all “Special Items” referred to in Section 34(1) of the Act. <i>The total value of Parish/Town precepts included in (i) and (iii) above.</i>	£10,122,211

(vi)	the Basic Amount of Council Tax for 2026/27 being item (iii) less item (v) divided by the tax base (T) in accordance with Section 34 (2) of the Act.	£170.86
	<i>The District Council's Band D Tax for 2026/27</i>	
(vii)	the basic amounts of Council Tax for 2026/27 for those parts of the district to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.	
(viii)	the amounts to be taken into account for 2026/27 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached.	
(c)	That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority, Cambridgeshire & Peterborough Combined Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.	
(d)	That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2026/27 for each of the categories of dwelling shown. <i>This is the total Council Tax to be collected, incorporating the requirements of all the relevant bodies, for each town or parish area.</i>	
(e)	The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2026/27 is not excessive. <i>The basic amount at b(vi) above is not excessive as defined by the Government.</i>	

The following tables cannot yet be completed as we have yet to receive information from precepting bodies. The information will be updated in time for Cabinet and Council

- **Tax Base 2026/27**
- **2026/27 Council Tax by Property Band for each Precepting Authority and the Billing Authority**
- **Total 2026/27 Council Tax by Property Band for each Precepting Authority and the Billing Authority**