

## Report of the Portfolio Holder for Resources and Personnel Policy

**Council Tax Base 2026/27**1. Purpose of Report

To approve the Council Tax Base for the financial year 2026/27. This is in accordance with all of the Council's corporate policies.

2. Recommendation

Cabinet is asked to RESOLVE that based on the number of Band D equivalent properties and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, Broxtowe Borough Council calculates its Council Tax Base for the financial year 2026/27 as follows:

1. For the whole of its area 36,201.43
2. In respect of Parish Precepts and Special Expenses for those parts of its area mentioned in the table below, the amounts specified therein:

<u>Part of the Council's Area</u>	<u>Area Council Tax Base</u>
Awsworth	629.28
Brinsley	786.40
Cossall	237.99
Eastwood	3,183.61
Greasley	3,807.97
Kimberley	1,918.98
Nuthall	2,284.63
Stapleford	4,378.60
Strelley	176.23
Trowell	849.81
<u>Special Expenses Area</u>	
Beeston Area	17,947.93
<b>Total</b>	<b>36,201.43</b>

3. Detail

The 2026/27 Council Tax Base has been calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

The calculated Council Tax Base for the Borough for the full year commencing 1 April 2026, assuming a collection rate of 98.5%, is 36,201.43. Separate calculations have been made for the parishes and the special expenses area. Further details are given in the **Appendix**.

4. Key Decision

This report is a key decision as defined under Regulation 8 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 as it is significant in terms of its effects on communities living or working in an area comprising two or more Wards or electoral divisions in the Council's area.

5. Updates from Scrutiny

Not applicable.

6. Financial Implications

The comments from the Interim Deputy Chief Executive and Section 151 Officer were as follows:

The proposed Council Tax Base has been prudently estimated in terms of growth and reliefs and discounts. It is broadly in line with the assumptions made in the Medium Term Financial Strategy and the Business Strategy approved by Cabinet on 4 November 2025, which assumed an increase in the Council Tax Base of 1% with the additional income that would be generated following a review of discounts and exemptions, particularly linked to second homes. These have been reflected in the overall Tax Base position.

7. Legal Implications

The comments from the Monitoring Officer / Head of Legal Services were as follows:

The calculation of the tax base is a legal requirement and an essential part of the tax setting process. As stated in paragraph 3 the tax base calculations for a particular financial year must comply with the Local Authorities (Calculation of Council Tax Base) Regulations 2012 and be determined by no later than 31st January in the preceding financial year. These regulations have been made under the Local Government Finance Act 1992, as amended (LGFA 1992). The Local Government Finance Act 2012 (LGFA 2012) includes several amendments to the LGFA 1992 that affect the calculation of the Council Tax base. These amendments require the Council to operate a Council Tax Support Scheme (as a replacement of Council Tax benefit) and gave powers to determine further discounts and set premiums.

8. Human Resources Implications

Not applicable.

9. Union Comments

Not applicable.

10. Climate Change Implications

Not applicable.

11. Data Protection Compliance Implications

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

12. Equality Impact Assessment

As there is no change to policy an equality impact assessment is not required.

13. Background Papers

Nil.

## Appendix

## Further Information

The Council Tax Base is calculated on the estimated full year equivalent number of chargeable dwellings expressed as the equivalent number of band D dwellings in the Council's area after allowing for dwelling demolitions and completions in the year, exemptions, discounts, disabled reliefs and premiums, and estimated collection rates.

Under the Local Council Tax Support Scheme (LCTSS), the Council Tax Base is affected by whether persons living in a dwelling within an area are in receipt of a Council Tax reduction awarded under the Scheme, as the billing authority foregoes Council Tax income from those dwellings. These local reductions are reflected in the calculation of the Council Tax Base, in order to calculate the correct amount of band D Council Tax for the billing and precepting authorities in the area.

The calculated Council Tax Base for the Borough for the year commencing 1 April 2026, assuming a 98.5% collection rate, is 36,201.43. Separate calculations are required to be made for the parishes and special expenses areas. The table below gives a comparison of the Council Tax Base for 2025/26 with the proposed figures for 2026/27 so that Members can see the growth between years. There has been some movement too between areas with recent changes to parish boundaries

Part of Council's area	Council Tax Base Actual 2025/26	Council Tax Base Proposed 2026/27	Change
Awsworth	607.40	629.28	3.60%
Brinsley	773.41	786.40	1.68%
Cossall	246.43	237.99	-3.42%
Eastwood	3,088.63	3,183.61	3.08%
Greasley	3,756.84	3,807.97	1.36%
Kimberley	1,898.97	1,918.98	1.05%
Nuthall	2,258.62	2,284.63	1.15%
Stapleford	4,274.82	4,378.60	2.43%
Strelley	175.30	176.23	0.53%
Trowell	842.43	849.81	0.88%
Beeston Special Expenses Area	17,645.38	17,947.93	1.71%
<b>TOTAL</b>	<b>35,568.23</b>	<b>36,201.43</b>	<b>1.78%</b>

The Council Tax Base figures will be notified to the parish and town councils in order that they may calculate their precepts. The overall summary for the Borough Council area broken down by band of property is shown below.

Band	No of Dwellings	% of Total	Chargeable Dwellings	Equivalent Discounts at 25%	Second Homes Premium	Empty Homes Premium 100%	Empty Homes Premium 200%	Empty Homes Premium 300%	Equivalent No of Dwellings	Ratio to Band D	Chargeable Band D Equivalent Properties	CTS Reduction on average Band D	LCTSS Adjustment Band D Equivalent	No of Dwellings Relevant to Band D
(1)	(2)	(3)	(4)	(5)	(5a)	(6)	(6a)	(6b)	(7)	(8)	(9)	(10)	(11)	(12)
<b>A DPR</b>	0	0	43	14		0	0	0	39.50	0.56	21.94	6.82	3.79	18.16
<b>A</b>	16930	32.34%	16369.5	8350	107	108	16	33	14546.33	0.67	9697.56	2968.23	1978.82	7718.74
<b>B</b>	13679	26.13%	13470	4695	103	59	12	3	12472.92	0.78	9701.16	875.60	681.02	9020.14
<b>C</b>	11246	21.48%	11076	3265	67	27	6	9	10368.42	0.89	9216.37	356.65	317.02	8899.35
<b>D</b>	6254	11.95%	6119	1446	14	18	10	3	5802.50	1.00	5802.50	112.29	112.29	5690.21
<b>E</b>	2855	5.45%	2812	507	11	4	0	0	2699.92	1.22	3299.90	43.73	53.45	3246.45
<b>F</b>	844	1.61%	812	150	3	6	2	0	785.83	1.44	1135.09	10.13	14.63	1120.46
<b>G</b>	514	0.98%	510	109	3	4	0	6	496.08	1.67	826.81	1.16	1.93	824.87
<b>H</b>	34	0.06%	27	17	1	0	0	0	24.08	2.00	48.17	0.00	0.00	48.17
<b>Totals</b>	52356	100.00%	51238.5	18553	309	226	46	54	47235.58		39749.49	4374.61	3162.96	36586.53

### **CALCULATION OF COUNCIL TAX BASE 2025/26**

Council Tax including estimated collection rate of 98.5%	36,037.73
Add: Band D equivalents for class O dwellings	163.70
Council Tax Base for Broxtowe Borough Council	<u>36,201.43</u>

**NOTES** (figures may not add up exactly due to rounding)

1. Column 4 equals column 2 less estimated exempt properties.
2. Column 7 equals column 4 less 25% of column 5 plus column 5a, 6, 6a and 6b.
3. Column 9 equals column 7 multiplied by column 8.
4. Column 12 equals column 9 less column 11.