

## Council Tax Resolutions 2026/27

### Council is recommended to approve the following resolutions:

- 1 It is to be noted that on 23 December 2025 the Council calculated: -
  - (a) The Council Tax Base for 2026/27 for the District as 31,567 (item T in the formula in section 31B(3) of the Local Government Finance Act 1992, as amended) and;
  - (b) Dwellings in those parts of the district to which a Parish precept relates as shown in Appendix B
  
2. Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £6,784,380.
  
- 3 That the following amounts be calculated by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended (the Act): -
  - (a) £52,436,277 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act;
  - (b) £43,847,020 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
  - (c) £8,589,257 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (item R in the formula in Section 31a (4) of the Act);
  - (d) £272.10 being the amount at 3(c) divided by the amount at 1(a) (item T), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of Council Tax for the year (including Parish precepts);
  - (e) £1,804,877 being the aggregate amount of all special items (Including Parish precepts) referred to in Section 34(1) of the Act (see Appendix B);
  - (f) £214.92 being the amount at 3(d) less the result given by dividing the amount at (e) by the amount at 1(a) calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of council tax for the year for dwellings in those parts of its areas to which no parish precept relates;

- (g) The figures shown in *Appendix C*, being the amounts given by adding to the amount at 3(f) the amounts of the special item or items relating to dwellings in those parts of the district divided in each case by the amount at 1(b), calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate (Band D equivalent);
- (h) The figures shown in *Appendix D*, being the amounts given by multiplying the amounts at 3(f) and 3(g) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
4. That it be noted that for the year 2026/27 the Lincolnshire County Council (LCC) and the Police and Crime Commissioner (PCC) for Lincolnshire have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

<b>Council Tax 2026/27</b>	<b>A £</b>	<b>B £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>G £</b>	<b>H £</b>
<b>Lincolnshire County Council</b>	1,115.34	1,301.23	1,487.12	1,673.01	2,044.79	2,416.57	2,788.35	3,346.02
<b>Police &amp; Crime Commissioner for Lincolnshire</b>	222.06	259.07	296.08	333.09	407.11	481.13	555.15	666.18

5. That having calculated the aggregate in each case the amounts at 3(f) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix E as the amount of Council Tax for 2026/27 of the categories of dwellings shown and that the relevant basic amount of Council Tax calculated for 2026/2027 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992
6. Appendix F provides definitions for the formal Council Tax resolution.