

# **EAST HERTS COUNCIL REPORT**

## **COUNCIL**

**DATE OF MEETING: WEDNESDAY, 10 DECEMBER 2025**

**Report by:** Councillor Carl Brittain – Executive Member for Financial Sustainability

**Report title:** Council Tax Base 2026/27

**Ward(s) affected: (All Wards)**

**Summary** – To recommend the calculation of the Council Tax Base for the whole district, split by Town and Parish Council, for 2026/27.

### **RECOMMENDATIONS FOR COUNCIL:**

- a) The 2026/27 Council Tax Base for the district is set as 65,819.15 as calculated in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012.

#### **1.0 Background**

- 1.1 The Council Tax Base is the measure used for calculating Council Tax and is used by both the billing authority and the major precepting authorities (Hertfordshire County Council and Hertfordshire Police and Crime Commissioner) in the calculation of their Council Tax requirements.
- 1.2 Calculation of the Council Tax Base is governed by statutory regulation (Local Authorities (Calculation of Tax Base) Regulations 2012) and the Council has limited discretion.
- 1.3 As a billing authority the Council must notify the major precepting authorities (the County Council and the Police and Crime Commissioner) of the tax base between 1 December and 31 January preceding the tax year. The Council also must inform town and parish councils of their tax base within 10 working days of any written request.

#### **2.0 Reasons**

- 2.1 The Council Tax Base figure is arrived at in accordance with a prescribed formula and represents the number of chargeable dwellings expressed as Band 'D' dwellings.
- 2.2 The calculation of the Tax Base takes the actual number of dwellings in the district by council tax band (taken from the Valuation list as at 15 September). Adjustments are then made to these to take account of estimates for new dwellings following construction, exemptions, and discounts (including Council Tax Support Scheme).
- 2.3 The net revised figure for each band is then multiplied by the relevant proportions for each band to convert to a band D equivalent figure. The proportions are shown in table 1 below:

Table 1: Proportions by band

Band	A	B	C	D	E	F	G	H
Proportion	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

- 2.4 An estimated percentage collection rate is then applied to the total band 'D' equivalent figure. For 2026/27 a 98.5% collection rate has been applied.
- 2.5 Taking account of all relevant information the calculation for 2026/27 gives a tax base figure of 65,819.15 for the district.
- 2.6 The billing authority must inform the Town and Parish Councils of their tax base upon written request. The breakdown of the 65,819.15 tax base by Town and Parish council is shown in table 2.

Table 2: Tax Base by Town & Parish Council

ALBURY	288.96	HIGH WYCH	354.90
ANSTEY	177.06	HORMEAD	375.63
ARDELEY	220.43	HUNSDON	524.91
ASPENDEN	120.73	LITTLE BERKHAMPSTED	280.68
ASTON	517.72	LITTLE HADHAM	547.94
BAYFORD	237.84	LITTLE MUNDEN	418.32
BENGEO RURAL	277.13	MUCH HADHAM	1,001.08
BENNINGTON	417.16	SACOMBE	90.60
BISHOP'S STORTFORD	17,801.52	STANSTEAD ST.	699.90

		MARGARETS	
BRAMFIELD	109.32	SAWBRIDGEWORTH	4,150.45
BRAUGHING	693.88	STANDON	2,044.12
BRENT PELHAM/MEESDEN	152.18	STANSTEAD ABBOTTS	738.35
BRICKENDON	361.43	STAPLEFORD	266.35
BUCKLAND	113.39	STOCKING PELHAM	84.49
BUNTINGFORD	3,232.66	TEWIN	849.24
COTTERED	324.32	THORLEY	631.24
DATCHWORTH	748.97	THUNDRIDGE	725.60
EASTWICK/GILSTON	437.24	WALKERN	726.81
FURNEUX PELHAM	278.21	WARESIDE	312.76
GREAT AMWELL	974.24	WARE TOWN	7,617.36
GREAT MUNDEN	142.66	WATTON-AT-STONE	1,068.50
HERTFORD	12,828.09	WESTMILL	161.06
HERTFORD HEATH	982.36	WIDFORD	297.21
HERTINGFORDBURY	337.27	WYDDIAL	76.88

### 3.0 Assumptions

3.1 The following assumptions have been made in the tax base calculation:

3.2 **New dwellings** – an estimated 351 new dwellings have been factored into the 2026/27 tax base. The assumptions are based on information collected from the Councils outside officers, local knowledge and a factor built in to recognise potential delays, in line with discussions with the Director of Finance, Risk & Performance.

3.2 **Discounted properties** - assumptions for discounts are in line with previous years experience and allowance has been made for discounts on new dwellings built into the tax base.

3.3 **Council Tax Support (CTS) Scheme** – allowance has been included in the tax base for CTS on the new dwellings in line with previous experience for take up of the scheme. An overall increase of 3% in CTS has been built in.

### 4.0 Options

4.1 The Council must set its tax base for the upcoming financial year between 1 December and 31 January. Calculation of the Council Tax Base is governed by statutory regulation (Local Authorities (Calculation of Tax Base) Regulations 2012) and the Council has limited discretion.

## **5.0 Implications/Consultations**

### **Community Safety**

None arising from this report.

### **Data Protection**

None arising from this report.

### **Equalities**

None arising from this report.

### **Environmental Sustainability**

None arising from this report.

### **Financial**

Yes – the impact of the taxbase will be fed into the next iteration of the Medium-Term Financial Plan that will come to members in January 2026.

### **Health and Safety**

None arising from this report.

### **Human Resources**

None arising from this report.

### **Human Rights**

None arising from this report.

### **Legal**

The calculation of the Council Tax Base is governed by statutory regulation, Local Authorities (Calculation of Tax Base) Regulations 2012) and the Council has limited discretion.

### **Specific Wards**

All.

**Contact Member**

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