

APPENDIX 8

THE COUNCIL TAX REQUIREMENT 2026/2027

1. Introduction

- 1.1 This Council is the billing Authority for the West Lindsey area and is required to set a Council Tax that will cover not only its own requirements, but also those of the County Council, Police Authority and Town/Parish Councils.
- 1.2 The Localism Act 2011 has introduced a new requirement for a local authority to determine whether the basic amount of council tax for a financial year is excessive, in which case a local referendum would be needed. Schedule 5 of the Localism Act 2011 has inserted a new chapter 4ZA into part 1 of the Local Government Finance Act 1992. Section 52ZB sets out the steps needed to determine the level of tax which would be 'excessive'. These steps are in effect to compare the level of increase in council tax with principles set out by the Secretary of State. The Secretary of State has indicated that, for 2026/27, an increase above 3% or £5, whichever is the greater, in a district council's council tax would be excessive.
- 1.3 The Council's basic amount of council tax recommended for 2026/27 is £256.14 (2025/26 £248.76) a £7.38p or 2.97% increase.

2 Council Tax levels 2026/27

- 2.1 The level of Council Tax will vary between households throughout the District and will depend upon which band and in which Town/Parish the taxpayer lives. A full schedule of Council Taxes by Parish is attached at **Appendix 11**.
- 2.2 Taking account of the above council tax requirements the average Council Tax at Band D for 2026/27 will be set as follows:-

	2025/26	2026/27	Variance	
	£	£	£	%
Lincolnshire County Council	1,625.85	1,673.01	47.16	2.90
Police and Crime Commissioner	318.15	333.09	14.94	4.70
West Lindsey District Council	248.76	256.14	7.38	2.97
Parish Council Average	87.01	92.00	4.99	5.73
Total Average Council Tax	2,279.77	2,354.24	74.47	3.27

- 2.3 Although the increase in total average Town/Parish Precepts is 3.27% the impact on the individual Town/Parish Councils will vary according to the amount by which each has increased its precept.

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3. Recommendations - Council Tax Requirements 2026/27

- 3.1 It be noted that on 26 January 2026 the Council calculated the Council Tax Base 2026/27.
- a) for the whole Council area as 33,543.15 (32,756.75 2025/26) [Item T in the formula in Section 31b of the Local Government Finance Act 1992, as amended (the “Act”)]; and
 - b) for dwellings in those parts of its area to which a Parish precept relates as in the attached **Appendix 11**.
- 3.2 The council tax requirement for the Council’s own purposes for 2026/27 (excluding Parish precepts) is £8,591,800.
- 3.3 The following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
- a) £47,892,600 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Local Government Finance Act 1992. **(Gross expenditure including Parish Precepts and contribution to reserves)**
 - b) £36,214,700 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(Total income including contribution from reserves)**
 - c) £11,677,900 being the amount by which the aggregate at 3.3(a) above exceeds the aggregate at 3.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **Council Tax requirement for the year (including Parish precepts)**.
 - d) £348.15 being the amount at 3.3(c) above (item R), all divided by Item T (3.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - e) £3,086,100 being the aggregate amount of all special items **(total parish precepts)** referred to in Section 34(1) of the Act (as per the attached Appendix J)
 - f) £256.14 being the amount at 3.3(d) above less the result given by dividing the amount at 3.3(e) above by Item T (3.1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates. **(WLDC Band D average)**

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- 3.4 That the amounts stated in the “Total” column of Appendix 10 to this resolution be calculated by adding to the amount at (f) above the amounts of special item or items relating to dwellings in those parts of the Council’s area mentioned in Appendix 10 divided in each case by the individual tax bases (Appendix 9) set 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 Council Taxes for the WLDC and individual parishes)**
- 3.5 That the amounts stated in Appendix 11 to this resolution be calculated by multiplying the aggregate of the amounts at (f) above and 3.4 above by the number which, in the proportion set out in Section 5(1) of the Act, 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. **(All valuation band council taxes for WLDC and individual parishes).**
- 3.6 To note that the County Council and the Police Authority have issued precepts to the Council in accordance with Section 40 of the local Government Finance Act 1992 for each category of dwellings in the Council’s area as indicated in the table below.
- 3.7 That the Council, in accordance with Sections 30 to 36 of the local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.

Band	West Lindsey DC £	Lincolnshire CC £	Police & Crime Commissioner Lincolnshire £	Aggregate Council Tax £
A	170.76	1,115.34	222.06	1,508.16
B	199.22	1,301.23	259.07	1,759.52
C	227.68	1,487.12	296.08	2,010.88
D	256.14	1,673.01	333.09	2,262.24
E	313.06	2,044.79	407.11	2,764.96
F	369.98	2,416.57	481.13	3,267.68
G	426.90	2,788.35	555.15	3,770.40
H	512.28	3,346.02	666.18	4,524.48

- 3.8 That having calculated the aggregate in each case of the amounts at 3.5 and 3.6 above, the Council in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts in

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Appendix 12 as the levels of Council Tax for the year 2026/27 for each of the categories of dwellings shown in that Appendix.

- 3.9 To determine that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

4. Recommendation

- 4.1 That the Council approves the recommendations set out above and the levels of Council Tax for the year 2026/27 in respect of each of the areas in the District as set out in the appendices to this report.