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| REPORT TO: | | Cabinet | |
| DATE: | | 21 January 2026 | |
| PORTFOLIO | | Cllr Munsif Dad. Leader | |
| REPORT AUTHOR: | | Martin Dyson – Executive Director for Resources | |
| TITLE OF REPORT: | | Council Tax Base – 2026/2027 | |
| EXEMPT REPORT (Local Government Act 1972, Schedule 12A) | Options | Not applicable | |
| | | | |
| KEY DECISION: | Options | If yes, date of publication: | |

1. **Purpose of Report**

- 1.1 To inform Members of the Council Tax Base for the financial year 2026/2027.

2. **Recommendations**

- 2.1 Cabinet approves the report and is recommended to pass the following resolution:

“That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amount 22,183”.

“That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amount calculated by the Council for its Council Tax Base for the parish of Altham for the financial year 2026/2027 shall be 319.

3. **Reasons for Recommendations and Background**

- 3.1 In accordance with Section 35 of the Local Government Finance Act 1992, the Council is required to formally determine the Council Tax Base for 2026/2027 prior to 31st January 2026. This allows the Council to notify the major preceptors (Lancashire County Council, the Police and Crime Commissioner for Lancashire and Lancashire Combined Fire Authority) by the 31st January of the Council Tax Base.
- 3.2 The requisite calculation (Appendices A and B) has to be carried out in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012. Once

determined the Council Tax Base cannot be changed and has to be used when the Council set their Council Tax for the financial year 2026/2027.

- 3.3 The calculation of the Tax Base for Hyndburn and Altham for 2026/2027 is attached. It is proposed that the Tax Base for Hyndburn 2025/2026 shall be 22,183. This is an increase from last year's Tax Base of 20 (22,163). The 2026/2027 Tax Base for Altham is 319, this a decrease from last year's Tax Base of 320.

The Local Authorities (Calculation of Council Tax Base) Regulations 2012 specify formulae for calculating the Council Tax Base which must be set between the 1st December 2025 and the 31st January 2026.

The Council Tax Base is the measure of the number of chargeable dwellings held on the valuation list as at the 10 September 2025 and then adjusted to take account of discounts, exemptions, re-bandings and Council Tax Support to arrive at the Authority's Council Tax Band D.

The Council Tax Base also takes into account the Councils intention to apply a local exemption for Lancashire County Care Leavers, up to their 25th birthday from 01 April 2026.

4. Alternative Options considered and Reasons for Rejection

- 4.1 This is a statutory requirement, therefore no other options can be considered.

5. Consultations

- 5.1 N/A

6. Implications

| | |
|--|--|
| Financial implications (including any future financial commitments for the Council) | The Council Tax Base is a factor in the determination of the planned level of Council Tax Income which will be collectable in the next financial year – 2026/2027 |
| Legal and human rights implications | <p>The calculation of the Council Tax Base has been carried out in accordance with the relevant legislation; and is required thereby to be approved by Member(s) within the period 1st December to 31st January proceeding the financial year concerned.</p> <p>The Local Government Act 2003 (s84) enables delegation on this matter, so that the formal determination of Council Tax base by Member(s) does not have to be done by the full Council.</p> |
| Assessment of risk | If the Council Tax Base is not set then the |

| | |
|---|--|
| | Council cannot determine the Council Tax for the following financial year. |
| Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i> | The Customer First Analysis is attached at Appendix C |

7. Local Government (Access to Information) Act 1985:
List of Background Papers

- 7.1 *Copies of documents included in this list must be open to inspection and, in the case of reports to Cabinet, must be published on the website.*

If the report is public, insert the following paragraph. If the report is exempt, contact Member Services for advice.

8. Freedom of Information

- 8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.

| HBC Total | | AA | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H | Total |
|-----------|--|--------|-----------|---------|---------|---------|--------|--------|--------|--------|----------|
| 1 | Total Dwellings on Valuation List at 10/09/2025 | 0 | 21987 | 5884 | 5914 | 2866 | 876 | 277 | 174 | 14 | 37992 |
| 2 | Exempt Dwellings | 0 | 637 | 115 | 112 | 55 | 20 | 4 | 8 | 0 | 951 |
| 3 | Disabled reduction | 0 | 65 | 42 | 58 | 29 | 13 | 9 | 6 | 8 | 230 |
| | Disabled reduction | 65 | 42 | 58 | 29 | 13 | 9 | 6 | 8 | 0 | 230 |
| A | Adjusted Dwellings | 65 | 21327 | 5785 | 5773 | 2795 | 852 | 270 | 168 | 6 | 37041 |
| 4 | 25% Discount | 17 | 10321 | 2132 | 1653 | 620 | 181 | 44 | 26 | 2 | 14996 |
| | Other Discount | 4 | 618 | 102 | 106 | 52 | 24 | 24 | 30 | 2 | 962 |
| | Total Discount | 21 | 10939 | 2234 | 1759 | 672 | 205 | 68 | 56 | 4 | 15958 |
| B | 25% of Discount | 5.25 | 2734.75 | 558.50 | 439.75 | 168.00 | 51.25 | 17.00 | 14.00 | 1.00 | 3989.50 |
| 5 | Long Term Empty Property Premium | | 189 | 16 | 21 | 6 | 3 | 3 | 2 | 0 | 240 |
| C | Net Chargeable Dwellings | 59.75 | 18781.25 | 5242.50 | 5354.25 | 2633.00 | 803.75 | 256.00 | 156.00 | 5.00 | 33291.50 |
| | Estimated changes from 06/10/2025 | | | | | | | | | | |
| 6a | FYE New Properties (incl Appeals incr) | 0 | 155 | 94 | 42 | 0 | 0 | 0 | 0 | 0 | 291 |
| 6b | Re-occupied properties(former Exempt class C) | 0 | | | | | | | | | 0 |
| 6c | Total | 0 | 155 | 94 | 42 | 0 | 0 | 0 | 0 | 0 | 291 |
| | | | | | | | | | | | |
| 7a | FYE Properties removed from list (incl Appeals) | 0 | 3 | 4 | 3 | 0 | 0 | 0 | 0 | 0 | 10 |
| 7b | FYE Discount (New)(not in 4 above) | 0 | 117 | 34 | 5 | 0 | 0 | 0 | 0 | 0 | 156 |
| 7c | Re-occupied properties Long Term empties(>6mths< 2yrs) | 0 | 13 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 17 |
| 7d | Re-occupied premium cases qual for SPD | 0 | 19 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 24 |
| 7e | Cancelled Premium | 0 | 189 | 16 | 21 | 6 | 3 | 3 | 2 | 0 | 240 |
| 7f | FYE Adjustment to 2 above | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7g | Disabled relief adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7h | Total | 0 | 341 | 58 | 32 | 8 | 3 | 3 | 2 | 0 | 447 |
| | | | | | | | | | | | |
| D | Net FYE changes during year | 0 | -186 | 36 | 10 | -8 | -3 | -3 | -2 | 0 | -156 |
| | | | | | | | | | | | |
| E | Net Chargeable Dwellings for year (C+/-D) | 59.75 | 18595.25 | 5278.50 | 5364.25 | 2625.00 | 800.75 | 253.00 | 154.00 | 5.00 | 33135.50 |
| 8 | Local Council Tax support | -14.42 | -3,294.93 | -370.67 | -231.98 | -55.20 | -16.58 | -3.64 | -4.57 | 0.00 | -3991.99 |
| | In Year adjustment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | -14.42 | -3294.93 | -370.67 | -231.98 | -55.20 | -16.58 | -3.64 | -4.57 | 0.00 | -3991.99 |
| F | Net Chargeable Dwellings for Year less CTS | 45.33 | 15300.32 | 4907.83 | 5132.27 | 2569.80 | 784.17 | 249.36 | 149.43 | 5.00 | 29143.51 |
| 9 | Ratio to Band D | 5 | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 | |
| 10 | Band D Equivalents | 25.20 | 10200.20 | 3817.20 | 4562.00 | 2569.80 | 958.40 | 360.20 | 249.10 | 10.00 | 22752.10 |
| 11 | Grand Total | | | | | | | | | | 22752.10 |
| 12 | Collection Rate % | | | | | | | | | | 97.50 |
| 13 | Tax Base | | | | | | | | | | 22183 |
| | | | | | | | | | | | |

| Altham Parish | | AA | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H | Total |
|---------------|--|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | Total Dwellings on Valuation List at 10/09/2025 | 0 | 97 | 105 | 129 | 89 | 16 | 5 | 6 | 0 | 447 |
| 2 | Exempt Dwellings | 0 | 11 | 1 | 1 | 3 | 0 | 0 | 0 | 0 | 16 |
| 3 | Disabled reduction | 0 | 0 | 1 | 3 | 1 | 0 | 0 | 0 | 0 | 5 |
| | Disabled reduction | 0 | 1 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 5 |
| A | Adjusted Dwellings | 0 | 87 | 106 | 126 | 85 | 16 | 5 | 6 | 0 | 431 |
| 4 | 25% Discount | 0 | 37 | 37 | 30 | 16 | 0 | 1 | 0 | 0 | 121 |
| | Other Discount | 0 | 2 | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 6 |
| | Total Discount | 0 | 39 | 39 | 30 | 16 | 2 | 1 | 0 | 0 | 127 |
| B | 25% of Discount | 0.00 | 9.75 | 9.75 | 7.50 | 4.00 | 0.50 | 0.25 | 0.00 | 0.00 | 31.75 |
| 5 | Long Term Empty Property Premium | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| C | Net Chargeable Dwellings | 0.00 | 78.25 | 97.25 | 118.50 | 81.00 | 15.50 | 4.75 | 6.00 | 0.00 | 401.25 |
| | Estimated changes from 06/10/2025 | | | | | | | | | | |
| 6a | FYE New Properties (incl Appeals incr) | 0 | 5 | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 16 |
| 6b | Re-occupied properties(former Exempt class C) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6c | Total | 0 | 5 | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 16 |
| | | | | | | | | | | | |
| 7a | FYE Properties removed from list (incl Appeals) | 0 | 0 | 5 | 6 | 4 | 1 | 0 | 0 | 0 | 16 |
| 7b | FYE Discount (New)(not in 4 above) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7c | Re-occupied properties Long Term empties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7d | Re-occupied premium cases qual for SPD | 0 | 0.25 | 0.25 | 0 | 0 | 0 | 0 | 0 | 0 | 0.5 |
| 7e | Cancelled Premium | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 7f | FYE Adjustment to 2 above | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7g | Disabled relief adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7h | Total | 0 | 1.25 | 6.25 | 6 | 4 | 1 | 0 | 0 | 0 | 18.5 |
| | | | | | | | | | | | |
| D | Net FYE changes during year | 0 | 3.75 | -0.25 | -2 | -3 | -1 | 0 | 0 | 0 | -2.5 |
| | | | | | | | | | | | |
| E | Net Chargeable Dwellings for year (C+/-D) | 0.00 | 82.00 | 97.00 | 116.50 | 78.00 | 14.50 | 4.75 | 6.00 | 0.00 | 398.75 |
| 8 | Local Council Tax support | 0.00 | -11.99 | -7.73 | -4.25 | -0.93 | -0.78 | 0.00 | 0.00 | 0.00 | -25.68 |
| | In Year adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 0 | -11.99 | -7.73 | -4.25 | -0.93 | -0.78 | 0.00 | 0.00 | 0.00 | -25.68 |
| F | Net Chargeable Dwellings for Year less CTS | 0.00 | 70.01 | 89.27 | 112.25 | 77.07 | 13.72 | 4.75 | 6.00 | 0.00 | 373.07 |
| 9 | Ratio to Band D | 5 | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 | |
| 10 | Band D Equivalents | 0.00 | 46.70 | 69.40 | 99.80 | 77.10 | 16.80 | 6.90 | 10.00 | 0.00 | 326.70 |
| 11 | Grand Total | | | | | | | | | | 326.70 |
| 12 | Collection Rate % | | | | | | | | | | 97.50 |
| 13 | Tax Base | | | | | | | | | | 319 |

NOTES

1. Line 1 shows the number of dwellings on the Valuation List.
2. Line 2 shows the number of dwellings in the Valuation List which are considered to be exempt or demolished. Examples of exempt dwellings are those left empty by deceased persons or hospital patients, etc.
3. Line 3 shows dwellings in the Valuation List which will be transferred to a different band because of disabled relief. Line A then gives the number of chargeable dwellings in the Band prior to discount.
4. Line 4 shows the dwellings eligible for discounts which are 25% for single person properties and 50% for empty dwellings or properties occupied by one or more residents who are all to be disregarded.
Line B gives the dwellings eligible for discount multiplied by 25%.
5. Line 5 shows the number of long-term empty dwellings (over 2 years) subject to the empty property premium
Line C gives the Net Chargeable Dwellings in the Valuation List after allowing for discount and the long-term empty premium
6. Lines 6 and 7 give the changes which it is estimated will occur during the year after the 6th October 2025
7. Line 6c gives the Full Year's Equivalent of new properties, re-valued properties and cancelled discounts.
8. Line 7h gives the Full Year's Equivalents of properties estimated to be removed from the Valuation List, re-valued properties and new and cancelled discounts, together with properties estimated to be come exempt.
9. Line D gives the Net Full Year's Equivalent of changes estimated to take place during the year.
10. Line E gives the Net Chargeable Dwellings for year after taking account of changes estimated during this year.
11. Line 8 is the estimated expenditure and adjustments for the year in respect of Local Council Tax Support.
12. Line F is the Net Chargeable Dwellings for the year after taking into account all adjustments including Local Council Tax Support.
13. Line 9 is the Band D equivalent ratio as set out in The Local Government Finance Act 1992.
14. Line 10 is the Band D equivalents.
15. Line 11 is the total of all Band D equivalents.
16. Line 12 is the estimate of the ultimate collection rate to collect 97.5% of the amount due in 2026/2027
17. Line 13 is the estimated Tax Base for the authority which is the number of equivalent Band D properties after allowing for losses on collection. (This is the figure which will be used as a divisor for the net budget after deducing Revenue Support Grant and National Non-Domestic Rate Grant, etc.).

Customer First Analysis

Purpose

What are you trying to achieve with the policy / service / function?

Who defines and manages it?

Who do you intend to benefit from it and how?

What could prevent people from getting the most out of the policy / service / function?

How will you get your customers involved in the analysis and how will you tell people about it?

Comment:

The Council is required by law to formally determine the Council Tax Base prior to the 31st January each financial year in respect of the next financial year.

Evidence

How will you know if the policy delivers its intended outcome / benefits?

How satisfied are your customers and how do you know?

What existing data do you have on the people that use the service and the wider population?

What other information would it be useful to have? How could you get this?

Are you breaking down data by equality groups where relevant (such as by gender, age, disability, ethnicity, sexual orientation, marital status, religion and belief, pregnancy and maternity)?

Are you using partners, stakeholders, and councillors to get information and feedback?

Comment:

This enables the Council to notify the respective preceptors by the 31st January as well as being a contributory factor in determining its own level of Council Tax

Impact

Are some people benefiting more – or less - than others? If so, why might this be?

Comment: N/A

If the evidence suggests that the policy / service / function benefits a particular group – or disadvantages another - is there a justifiable reason for this and if so, what is it?

Is it discriminatory in any way?

Is there a possible impact in relationships or perceptions between different parts of the community?

What measures can you put in place to reduce disadvantages?

Do you need to consult further?

Have you identified any potential improvements to customer service?

Who should you tell about the outcomes of this analysis?

Have you built the actions into your Business Plan with a clear timescale?

When will this assessment need to be repeated?

Comment: N/A