

REPORT TO: Executive Board

DATE: 13 November 2025

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: Determination of Council Tax Base 2026/27

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 The Council is required to determine annually the Council Tax Base for its area and also the Council Tax Base for each of the Parishes.
- 1.2 The Council is required to notify the Council Tax Base figure to the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency by 31st January 2026. The Council is also required to calculate and advise if requested, the Parish Councils of their relevant Council Tax Bases.

2.0 RECOMMENDED: That

- (1) Council set the 2026/27 Council Tax Base at 37,115 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency be so notified; and
- (2) Council set the Council Tax Base for each of the Parishes as follows:

Parish	Tax Base
Hale	675
Halebank	540
Daresbury	424
Moore	338
Preston Brook	368
Sandymoor	1,739

3.0 SUPPORTING INFORMATION

- 3.1 The Council Tax Base is the measure used for calculating Council Tax and is used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority, Cheshire Police & Crime Commissioner and Liverpool City Region Combined Authority), in the calculation of their Council Tax requirements.
- 3.2 The Council Tax Base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band 'D' dwellings.
- 3.3 The Council Tax Base is calculated using the number of dwellings included in the Valuation List, as provided by the Valuation Office Agency, as at 13 October 2025. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 13 October 2025 to 31 March 2026.
- 3.4 The tax base calculation has included an element for the Council Tax Reduction Scheme. The estimated amount of Council Tax Support payable for 2026/27 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.5 The tax base calculation will include an element for Care Leavers Discretionary Discount. The estimated amount of Care Leavers Discount payable for 2026/27 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.6 The tax base calculation will include an element for Foster Carers Discretionary Discount. The estimated amount of Foster Carers Discount payable for 2026/27 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.7 An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the Council Tax Base for the year.
- 3.8 Taking account of all the relevant information and applying a 97.0% collection rate, the calculation for 2026/27 provides a tax base figure of **37,115** for the Borough as a whole.

- 3.9 Taking account of all the relevant information and applying a 97.0% collection rate, the appropriate Council Tax Base figure for each of the Parishes is as follows

Parish	Tax Base
Hale	675
Halebank	540
Daresbury	424
Moore	338
Preston Brook	368
Sandymoor	1,739

4.0 POLICY IMPLICATIONS

- 4.1 None.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Council Tax Base will enable the Council to set the level of Council Tax to be charged for 2026/27.

6.0 IMPLICATIONS FOR THE COUNCILS PRIORITIES

- 6.1 **Improving Health, Promoting Wellbeing and Supporting Greater Independence**
- 6.2 **Building a Strong, Sustainable Local Economy**
- 6.3 **Supporting Children, Young People and Families**
- 6.4 **Tackling Inequality and Helping Those Who Are Most In Need**
- 6.5 **Working Towards a Greener Future**
- 6.6 **Valuing and Appreciating Halton and Our Community**

There are no direct implications, however, council tax revenue supports the delivery and achievement of all the Council's priorities.

7.0 RISK ANALYSIS

- 7.1 There would be significant loss of income to the Council if the Council Tax Base were not agreed, as it would not be possible to set the level of Council Tax to be charged for 2026/27.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

10.0 REASON FOR THE DECISION

10.1 To seek approval for the Council Tax Base for the Borough and also the Council Tax Base for each of the Parishes.

11.0 ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

11.1 The Council is required to determine annually the Council Tax Base and to notify the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority, the Environment Agency and Parish Councils.

12.0 IMPLEMENTATION DATE

12.1 The Council Tax Base 2026/27 will be implemented from 1st April 2026.

13.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Working Papers	DCBL Stadium	Stephen Baker