

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

COUNCIL – THURSDAY, 19 FEBRUARY 2026



Title of Report	COUNCIL TAX RESOLUTION 2026/27	
Presented by	Cllr Keith Merrie MBE Finance and Corporate Portfolio Holder	
Background Papers	Cabinet – 13 January 2026 Council Tax Base 2026/27	Public Report: Yes
Financial Implications	<p>This is a statutory report which is required to set the total level of Council Tax for North West Leicestershire. It includes the precepts for Leicestershire County Council, Leicestershire Police and Crime Commissioner, Leicestershire Combined Fire Authority, North West Leicestershire District Council, Parish/Town Councils and Special Expenses.</p> <p>Signed off by the Section 151 Officer: Yes</p>	
Legal Implications	<p>The Council has a statutory duty under the Local Government Finance Act 1992 to calculate the Council Tax requirement, basic amount of Council Tax and amounts for each valuation band for the 2026/27 financial year.</p> <p>The Council Tax Resolution set out in Section 2 has been drafted to meet the detailed requirements of Sections 30–36 and 40 of the Act, and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.</p> <p>The Council is also required, under the Localism Act 2011, to determine whether its Council Tax increase is excessive in accordance with the referendum principles issued by the Secretary of State.</p> <p>Signed off by the Deputy Monitoring Officer: Yes</p>	
Staffing and Corporate Implications	<p>There are no direct staffing and corporate implications arising from this report.</p> <p>Signed off by the Head of Paid Service: Yes</p>	
Purpose of Report	<p>To enable Full Council to comply with the Local Government Finance Act 1992 and the Localism Act 2011 in respect of setting Council Tax.</p> <p>Under the Local Government Finance Act 1992 (as amended), the Council must set its Council Tax requirement and basic amount of Council Tax for 2026/27, taking into account the precepts issued by major precepting authorities. This resolution is presented alongside the 2026/27 General Fund and Housing Revenue Account budget reports.</p>	

Recommendations	<p>COUNCIL IS RECOMMENDED TO:</p> <ol style="list-style-type: none"> 1. APPROVE THE COUNCIL TAX RESOLUTION 2026/27 AS SET OUT IN SECTION 2. 2. NOTE THAT CABINET AGREED ON THE 9 JANUARY 2025 TO IMPLEMENT THE SECOND HOMES PREMIUM AT 100% FROM DAY ONE, EFFECTIVE FROM 1 APRIL 2026.
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1.0 BACKGROUND

- 1.1 This report asks Council to approve the rate of Council Tax for 2026/27. Although the legal requirement is that the Council must have set a balanced budget and Council Tax charge by 11 March, it is important the Council Tax rates are approved at this meeting to allow sufficient time to produce and post Council Tax bills and meet all statutory deadlines.
- 1.2 This report sets out the resolution based on the assumption that the budget as set out in the General Fund Budget 2026/27 and Housing Revenue Account 2026/27 reports are approved.
- 1.3 Members are reminded that the individual Council Tax bill is comprised of six elements – the amount levied by North West Leicestershire District Council, the amount precepted by Leicestershire County Council, Leicestershire Police and Crime Commissioner, Leicestershire Combined Fire Authority and for properties in a parished area of the district, the amount precepted by the individual Town or Parish Council and Special Expenses.
- 1.4 The Localism Act 2011, requires the billing authority to calculate a Council Tax requirement for the year. This is to help the Council determine if it has set an excessive Council Tax increase that would in turn require a local referendum. Principles set by the Secretary of State for Housing, Communities and Local Government determines that an increase in a Council's basic rate of Council Tax of 3% or more than £5 is excessive.
- 1.5 Members are reminded that the Council must word the resolution in precise language, as directed by legislation.
- 1.6 At the time of writing this report, the precept for Leicestershire County Council is awaiting final approval at their Council meeting on the 18 February 2026. Therefore, if any changes are approved, these will be updated via additional papers.
- 1.7 The precept for the Police and Crime Commissioner was vetoed at the Leicester, Leicestershire and Rutland Police and Crime Panel meeting on the 12 February 2026. At the time of writing this report, another meeting for the Police and Crime Commissioner is scheduled for the 12 February. Therefore, if any changes are approved, these will be updated via additional papers.
- 1.8 The precept for the Leicester Combined Fire Authority was approved as its meeting on the 11 February 2026.

2.0 COUNCIL TAX RESOLUTION

- 2.1 That it be noted that the Council Tax base for 2026/27 has been calculated:

- a) for the whole Council area as 37,927 [Item T in the formula in Section 31B(1) of the Local Government Act 1992, as amended (the “Act”)] and,
- b) for dwellings in those part of its areas to which a Parish precept as in Appendix A.
- 2.2 That the Council Tax requirement for the Council’s own purposes for 2026/27 (excluding Special Items) is calculated as £6,508,273.
- 2.3 That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
- a) £86,307,113 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (gross expenditure including parish precepts, the Housing Revenue Account and the additions to reserves).
- b) £75,705,453 being the aggregate of the amounts which the Council estimates for the items set out in 31A(3) (a) to (d) of the Act (gross income including the Housing Revenue Account and use of reserves).
- c) £10,601,660 being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (net expenditure to be met from Council).
- d) £279.53 being the amount calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (average Council Tax for a Band D property for the District including Parish/Town Council Precepts and Special Expenses).
- e) £6,508,273 being the aggregate amount of all special items referred to in Section 34(1) of the Act (Parish/Town Council Precepts and Special Expenses).
- f) £171.60 being the amount 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 special item relates (average Council Tax for a Band D property for the District excluding Parish/Town Councils Precepts and Special Expenses), the amounts being for each of the categories of dwellings shown in Table 1.

Table 1: Basic Amount of Council Tax to which no special item relate

District Council – Council Tax by Band							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
114.40	133.47	152.53	171.60	209.73	247.87	286.00	343.20

- g) In accordance with Section 34(3) of the Act, the basic amount of Council Tax for the year for dwellings in those parts of its area to which a special item relates are shown by addition of the amounts for Band D for the District Council in Table 2.

Table 2: District Council and Special Items Council Tax – Band D

Parish Area	£
Appleby Magna	222.60
Ashby-de-la-Zouch	303.74
Ashby Woulds	270.80
Bardon	171.60
Belton	276.70
Breedon-on-the-Hill	234.15
Castle Donington	342.57
Charley	332.78
Chilcote	171.60
Coalville	254.42
Coleorton	230.68
Ellistown and Battleflat	280.93
Heather	225.36
Hugglescote and Donington-le-Heath	251.65
Ibstock	299.31
Isley Walton-cum-Langley	185.25
Kegworth	276.88
Lockington-cum-Hemington	287.45
Long Whatton and Diseworth	225.14
Measham	286.65
Normanton-le-Heath	171.60
Oakthorpe, Donisthorpe and Acresford	320.24
Osgathorpe	239.43
Packington	231.11
Ravenstone	289.70
Snarestone	241.04
Staunton Harold	174.81
Stretton-en-le-Field	171.60
Swannington	260.31
Sweepstone	262.18
Whitwick	304.70
Worthington	214.12

- h) In accordance with Section 36(1) of the Act, the amounts to be taken into account for the year in respect of the categories of dwellings listed in different valuation bands are shown in Appendix B.

2.4 That it be noted that for the year 2026/27 Leicestershire County Council, Leicestershire Police and Crime Commissioner and the Leicestershire Combined Fire Authority have stated the following amounts in precepts to the Council, in accordance with Section 40 of the Local Government Act 1992, for each category of dwellings in the Council's area indicated in Table 3.

Table 3: Council Tax Precepts 2026/27

	Combined Fire Authority	Leicestershire County Council	Leicestershire Police and Crime Commissioner
	£	£	£
Precept	3,476,010	65,681,535	11,084,028
Band A	61.10	1,154.53	207.49
Band B	71.28	1,346.95	242.07
Band C	81.47	1,539.37	276.65
Band D	91.65	1,731.79	311.23
Band E	112.02	2,116.63	380.39
Band F	132.38	2,501.47	449.55
Band G	152.75	2,886.31	518.72
Band H	183.30	3,463.58	622.46

- 2.5 That the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix C as the amounts of Council Tax for 2026/27 for each of the categories of dwellings.
- 2.6 The Council determines that the Council's basic amount of council tax for 2026/27 is not excessive in accordance with principles approved under Section 52ZB and 52ZY Local Government Finance Act 1992: Referendums relating to Council Tax increases.

Policies and other considerations, as appropriate	
Council Priorities:	<p>The Council Tax provides funding for the Council to deliver all of its priorities:</p> <ul style="list-style-type: none"> - Planning and regeneration - Communities and housing - Clean, green and Zero Carbon - A well-run council
Policy Considerations:	<p>The Council has agreed a Local Council Tax Reduction Scheme and the effect of the scheme, in particular the effect on the Council Tax Base, is taken into account in determining the District's Council Tax. The Council Tax Requirement of this Council includes the impact of Parish/Town Council precepts, although the Council does not have any role in the setting of these, other than determining the Tax Base for each parish.</p> <p>The Council does not have any role in the setting of Council Tax for Leicestershire County Council, Leicestershire Police and Crime Commissioner and the Leicestershire Combined Fire Authority. Their decisions do, however, feed into the overall Council Tax Resolutions.</p>
Safeguarding:	None
Equalities/Diversity:	Not applicable.
Customer Impact:	Council Tax payers within the district are likely to be impacted by the increase in Council Tax.
Economic and Social Impact:	Not applicable.
Environment, Climate Change and zero carbon:	There are no environmental implications arising directly from the report.
Consultation/Community Engagement:	The Council consulted local taxpayers during its budget process, details of which are set out in the General Fund and Council Tax report for consideration on this agenda.
Risks:	<p>Failure to agree the Council Tax Resolution would delay the preparation of Council Tax bills and the collection of the payments from residents. The cost of such delay would be borne solely by the Council.</p> <p>There is a risk that one of the precepting bodies may amend their precept requirement after the issue of this report and that the figures quoted may differ from the provisional figures provided. Should this happen revised appendices will be circulated for approval.</p>
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