

Bath & North East Somerset Council

MEETING: **Delegated Decision for**

Chief Finance Officer (Section 151 Officer)

AGENDA
ITEM
NUMBER

Decision DATE: **10th December 2025**

REPORT AUTHOR: Carl Thomas-Roberts, Head of Financial Services

RESPONSIBLE OFFICER: Jeff Wring, Director of Finance (S151 Officer)

TITLE: **COUNCIL TAX BASE 2026-27**

WARD: ALL

BACKGROUND PAPERS: CTB1 Return of October 2025. Council Tax System Reports.

AN OPEN PUBLIC ITEM

1. SUMMARY

- 1.1 The calculation of the tax base for the area and the amounts for each Parish are set out for the Chief Finance Officer (as authorised Section 151 officer) to approve, and to notify the relevant Precepting bodies accordingly.

2. RECOMMENDATION

- 2.1 That the calculation of the Council's tax base for the year 2026-27 as set out in this report be approved.
- 2.2 That the projected deficit on the collection fund as at the end of 2025-26 related to Council Tax is declared at £200,000.
- 2.3 This report has been prepared in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 as amended. The amount calculated by Bath & North East Somerset Council as its tax base for the whole area for the year 2026-27 shall be 71,327.90 after adjustment for discretionary changes to discounts and exemptions, the impact of the Council Tax Support scheme (CTS), and projected growth in tax base during 2026-27.

2.4 For the parts of the area listed below for the year 2026-27, the adjusted tax base shall be:

	Taxbase
Bath	34,552.77
Bathampton	781.29
Batheaston	1,210.69
Bathford	861.72
Camerton	285.69
Charlcombe	225.18
Chelwood	70.29
Chew Magna	683.43
Chew Stoke	490.54
Claverton	81.07
Clutton	620.73
Combe Hay	111.79
Compton Dando	307.54
Compton Martin	264.30
Corston	196.30
Dunkerton & Tunley	238.42
East Harptree	339.73
Englishcombe	156.37
Farmborough	536.94
Farrington Gurney	330.38
Freshford	324.41
High Littleton	878.31
Hinton Blewett	144.16
Hinton Charterhouse	240.05
Kelston	94.29
Keynsham	7,179.66
Marksbury	196.38
Midsomer Norton	4,119.29
Monkton Combe	184.54
Nempnett Thrubwell	115.67
Newton St. Loe	72.22
North Stoke	52.33
Norton Malreward	110.03
Paulton	2,134.30
Peasedown St. John	2,184.17
Priston	134.12
Publow with Pensford	499.83
Radstock	1,795.88
Saltford	1,847.42
Shoscombe	183.57
South Stoke	390.55
St. Catherine	52.36
Stanton Drew	329.53
Stowey Sutton	686.55
Swainswick	142.05
Temple Cloud with Cameley	557.32
Timsbury	978.80
Ubley	184.55
Wellow	262.20
West Harptree	238.06
Westfield	1,973.19
Whitchurch	696.94
Total	71,327.90

3. RESOURCE AND CORPORATE IMPLICATIONS

- 3.1 **Financial:** The Council Tax base figure is used as the basis to calculate the Council Tax charges for Bath & North East Somerset Council and each of the individual Parish precepts for the area. It also contributes to the tax bases of the Avon & Somerset Police Authority and the Avon Fire & Rescue Service.
- 3.2 **Staffing:** None
- 3.3 **Equalities:** None
- 3.4 **Economic:** None
- 3.5 **Environment:** None
- 3.6 **Council wide impacts:** Council Tax is a significant element of the funding for Council expenditure, and an accurate estimate of the tax base will ensure that sufficient funds are collected in order to pay precepts at the agreed times.

4. BACKGROUND AND LEGAL FRAMEWORK

- 4.1 In accordance with regulations for the Council Tax regime, it is necessary for each billing authority to resolve the calculation of the Council Tax base for its area before the details are provided to the major Precepting Authorities for use in their calculations. The information must be notified between **1st December and 31st January** in the financial year preceding that to which the tax base applies.
- 4.2 The base information is provided to the Ministry of Housing, Communities & Local Government in October 2025. This has subsequently been adjusted for alterations in the list, for discretionary changes to discounts and exemptions, for the impact of Council Tax Support (CTS) by parish, and for projected growth in the tax base during 2026-27.
- 4.3 The detailed calculations allow for a **ninety-nine point zero per cent collection rate (99.00%)**. A comparison of the parishes for this year and last year is shown at Appendix 1.
- 4.4 The Section 151 Officer is required to estimate the amount of any surplus or deficit on the Collection Fund as at 31st March 2026. This must be done by the 15th January 2026 (or first working day thereafter), and this report also asks the Chief Finance Officer to approve the balance projected related to Council Tax.
- 4.5 After calculations of current year collection and adjustments to the tax base in 2025-26, it is anticipated that the 2025-26 collection fund account will declare a **deficit of £200,000**. This will be shared amongst the major preceptors to Bath & North East Somerset. The Council's share of the projected deficit is £166,000.

4.6 The Tax Base figures are calculated as follows:

Council Tax base adjusted for discretionary change to discounts and exemptions, the impact of Council Tax Support (CTS) and projected growth in the tax base during 2026-27.	72,048.39
Council Tax base adjusted for discretionary change to discounts and exemptions, the impact of Council Tax Support (CTS) and projected growth in tax base during 2026-27 after allowing for a collection rate estimated at 99.00% of the tax base.	71,327.90

5.0 CONSULTATION

5.1 Consultation has taken place with the Head of Financial Management and the Chief Finance Officer.

Appendix 1

Year Comparison	2026-27	2025-26
Bath	34,552.77	34,285.01
Bathampton	781.29	783.65
Batheaston	1,210.69	1,204.23
Bathford	861.72	867.04
Camerton	285.69	278.16
Charlcombe	225.18	228.96
Chelwood	70.29	69.76
Chew Magna	683.43	692.70
Chew Stoke	490.54	490.60
Claverton	81.07	85.94
Clutton	620.73	626.39
Combe Hay	111.79	109.12
Compton Dando	307.54	308.66
Compton Martin	264.30	263.64
Corston	196.30	198.82
Dunkerton & Tunley	238.42	245.10
East Harptree	339.73	336.38
Englishcombe	156.37	147.41
Farmborough	536.94	527.79
Farrington Gurney	330.38	330.63
Freshford	324.41	329.61
High Littleton	878.31	868.80
Hinton Blewett	144.16	143.40
Hinton Charterhouse	240.05	244.15
Kelston	94.29	88.74
Keynsham	7,179.66	7,170.27
Marksbury	196.38	193.81
Midsomer Norton	4,119.29	4,150.55
Monkton Combe	184.54	190.24
Nempnett Thrubwell	115.67	112.17
Newton St. Loe	72.22	77.75
North Stoke	52.33	52.81
Norton Malreward	110.03	111.97
Paulton	2,134.30	2,150.78
Peasedown St. John	2,184.17	2,168.25
Priston	134.12	130.30
Publow	499.83	504.13
Radstock	1,795.88	1,785.84
Saltford	1,847.42	1,831.83
Shoscombe	183.57	180.41
South Stoke	390.55	381.38
St. Catherine	52.36	47.57
Stanton Drew	329.53	327.34
Stowey Sutton	686.55	691.64
Swainswick	142.05	136.10
Temple Cloud with Cameley	557.32	546.50
Timsbury	978.80	974.85
Ubley	184.55	185.02
Wellow	262.20	259.34
West Harptree	238.06	239.69
Westfield	1,973.19	1,923.02
Whitchurch	696.94	695.61
Total	71,327.90	70,973.86