

**Committee Name and Date of Committee Meeting**

Delegated Officer Decision – 13 January 2026

**Report Title**

Council Tax Base for 2026/27

**Is this a Key Decision and has it been included on the Forward Plan?**

Yes

**Strategic Director Approving Submission of the Report**

Judith Badger, Strategic Director of Finance and Customer Services

**Report Author(s)**

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**Ward(s) Affected**

Borough-Wide

**Report Summary**

This report sets out the calculation of the Council Tax Base for the 2026/27 financial year.

This calculation takes into account:

- the total number of dwellings in the Borough and their banding;
- the Council's own Local Council Tax Support Scheme;
- other discounts, exemptions and premiums on second homes and empty properties;
- the projected in-year Council Tax collection rate in 2026/27;
- estimates of the changes and adjustments in the tax base that occur during the financial year including the construction of new properties: and

In accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012 governing its calculation, it is determined that the Council's Tax Base for the financial year 2026/27 is 74,255.73 Band D Equivalent Properties.

**Recommendations**

1. That the Strategic Director – Finance and Customer Services determines that the amount calculated by the Council as its Council Tax Base and those of the

Parish Councils shown at Appendix 1 for 2026/27 shall be a total of 74,255.73 Band D Equivalent Properties. This decision was made in consultation with the Leader and Chief Executive.

### **List of Appendices Included**

Appendix 1 Council Tax Base 2026/27  
Appendix 2 Carbon Impact  
Appendix 3 Equality Impact Assessment

### **Background Papers**

1. Local Authorities (Calculation of Council Tax Base) Regulations 2012 (Statutory Instrument 2012 no 2914)
2. Budget and Council Tax Report to Council 5<sup>th</sup> March 2025 Section 2.5.10 Council Tax Support Scheme.
3. Budget and Council Tax Report to Council 5<sup>th</sup> March 2025 Section 2.5.19 Council Tax Premiums.

### **Consideration by any other Council Committee, Scrutiny or Advisory Panel**

No

### **Council Approval Required**

No

### **Exempt from the Press and Public**

No

## **1. Background**

- 1.1 Setting the Tax Base is an integral part of the annual Budget setting process and the determination of the Council Tax level. The Tax Base must be calculated in accordance with regulations under Section 33(5) of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 2012. The Regulations specify the period for the calculation of the tax, between 1<sup>st</sup> December and 31<sup>st</sup> January in the financial year preceding that for which the calculation of the Council Tax Base is made, is set by the regulations.

## **2. Key Issues**

- 2.1 The calculation of the Tax Base takes into account several factors:
- The total number of dwellings in the Borough and their banding for Council Tax;
  - The Council's own Local Council Tax Support Scheme (CTSS);
  - Council Tax discounts, exemptions and premiums that will apply to properties in the coming financial year;
  - The projected level of Council Tax discounts and exemptions awarded;
  - Estimates and projections reflecting the changes and adjustments in the Tax Base that occur during the financial year, in particular, newly built properties; and
  - Estimate of the future in-year Council Tax collection rate at 96%.
- 2.2 The Local Council Tax Support Scheme (CTSS) operates as a discount on claimants' Council Tax bills and its effect is to reduce the Council Tax Base. The current scheme, applicable from the 2018/19 financial year, was approved by Council on 24<sup>th</sup> January 2018. The Council Tax base has been calculated based on the existing Council Tax Support Scheme and premiums for long term empty properties as well as an assumption of the impact of introducing a premium on unoccupied properties which are furnished from 1 April 2026 as a result of Council's decision of 5 March 2025, subject to a number of exceptions that will need to be considered on a case-by-case basis.
- 2.3 Taking account of the above factors, the Council's Tax Base for 2026/27 has been calculated as 74,255.73 Band D equivalent properties. This is an increase of 653.66 Band D equivalent properties or a 0.89% increase from 2025/26. This is slightly below the 1% assumption within the MTFS due to growth not materialising in line with budgeted expectations over the last 24 months. Timing and banding of building development is an inherent risk factor when forecasting the Council Tax base for future years.
- 2.4 The projected 0.89% growth in Band D Equivalent properties is chiefly the result of the ongoing construction of new properties. Most construction is planned in Parished areas, particularly Waverley and Dinnington. It is of note that newer properties tend to be in higher Council Tax Bands, 65% are in

Bands C to H. The Tax Base includes estimated numbers of new build properties that will be added before the end of 2026/27.

- 2.5 Offsetting this growth, there has been an increase in the effect of CTSS claimants, which decreases the tax base before losses by an additional 109.63 Band D equivalent properties.
- 2.6 As most CTSS claims relate to Band A properties (which represent the largest proportion of properties in Rotherham), growth in this tax band has been 0.33%, compared to the overall 0.89% rise. Whilst there has been above average growth in the numbers of higher banded properties, primarily Bands F and H, these still represent a relatively small proportion of Rotherham's Council Tax Base.
- 2.7 The Tax Base for the Council as a whole (both Parished and Unparished areas) is summarised in the table below.

<b>Tax Band</b>	<b>Band D Equivalent Properties</b>
Band A	27,612.52
Band B	15,475.87
Band C	12,511.36
Band D	8,832.96
Band E	5,738.37
Band F	2,741.39
Band G	1,256.86
Band H	86.4
<b>TOTAL</b>	<b>74,255.73</b>

Details of the Council Tax Base by Band for Parish Councils are set out in the attached Appendix.

### **3 Options considered and recommended proposal**

- 3.1 The Council Tax Base calculation takes account of the Local Council Tax Support Scheme, (CTSS), established empty property premiums, the introduction of a premium for properties which are unoccupied and furnished, and estimated numbers of properties that will be constructed and completed in the coming year.
- 3.2 The Council has an established record of good performance with respect to Council Tax collection, and this has been maintained despite the impact of the current economic situation.

- 3.3 The ongoing impact of the current economic situation and the financial pressures facing residents on Council Tax collection rates has been assessed and it is considered prudent and realistic to retain the estimated in-year collection rate at 96% for the Council Tax Base calculation for 2026/27.

#### **4. Consultation on proposal**

- 4.1 The Council Tax Base is a key part of the Council's budget setting process. The Tax Base is central in determining the amount of Council Tax income that will be raised, which represents a significant proportion of the Council's revenue resources for the coming financial year.
- 4.2 The major precepting authorities; the South Yorkshire Police and Crime Commissioner (PCC) and the South Yorkshire Fire and Rescue Authority, will be notified of the proposed Council Tax Bases for 2026/27 before the Statutory deadline of 31<sup>st</sup> January 2026. Details of the proposed Council Tax Base will also be circulated to Parish and Town Councils before the end of January to assist them in preparing their budgets.

#### **5. Timetable and Accountability for Implementing this Decision**

- 5.1 The Council is required to have determined its Tax Base by 31<sup>st</sup> January in the preceding financial year and subject to approval, details of the 2026/27 Tax Base will be confirmed with both major preceptors and Parish and Town Councils line with the statutory deadline.

#### **6. Financial and Procurement Advice and Implications**

- 6.1 Determining the Council Tax Base is a fundamental part of the Council's budget setting process. The Tax Base is central in determining the amount of Council Tax income that will be raised, representing a significant proportion of the Council's revenue resources for the coming financial year.
- 6.2 There are no direct procurement implications arising from the report.

#### **7. Legal Advice and Implications**

- 7.1 As set out in the report, the calculation of the Council Tax Base has been undertaken in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012 and takes into account relevant considerations as described above, in particular the Council's CTSS, Empty Property Premiums and estimated number of properties that will be constructed and completed in the coming year.

#### **8. Human Resources Advice and Implications**

- 8.1 No direct implications.

#### **9. Implications for Children and Young People and Vulnerable Adults**

9.1 No direct implications

## **10. Equalities and Human Rights Advice and Implications**

10.1 No direct implications

## **11. Implications for CO2 Emissions and Climate Change**

11.1 No direct implications.

## **12. Implications for Partners**

12.1. Their respective Council Tax Bases will affect the Council Tax Precepts determined by the South Yorkshire Police and Crime Commissioner, the South Yorkshire Fire and Rescue Authority and Parish and Town Councils.

## **13. Risks and Mitigation**

13.1 As the Council Tax Base must be set by the 31 January 2026, it contains an estimate of future collection rates and projections in respect of the new properties, adjustments, discounts and reliefs to be granted and premiums charged before 31<sup>st</sup> March 2026 and during the 2026/27 financial year, including the projected cost of the Council's LCTS.

13.2 Although the Council has, over several years, maintained its position as one of the best performing metropolitan authorities nationally for Council Tax collection, it has been considered prudent to retain the assumed 96% in-year collection rate introduced in 2021/22 given the present economic conditions. As in the past, actual in-year Council Tax collection performance will continue to be closely monitored during 2026/27.

## **14. Accountable Officers**

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