

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN BY OFFICERS UNDER DELEGATED POWERS

This is a record of a decision taken by an officers under delegated powers and where necessary taken in consultation with members and officers.

REPORT TITLE:	Council Taxbase 2026/2027
OPEN/EXEMPT	Open
LEAD OFFICER	Jo Stanton, Revenues and Benefits Manager
IS DECISION SUBJECT TO CALL IN?:	No – this is a Non-Executive decision.
DATE DECISION ADVERTISED:	15 December 2025
DATE OF DECISION:	N/A
DEADLINE FOR CALL IN:	N/A
PRE-SCREENING EQUALITY IMPACT ASSESSMENT COMPLETED:	YES

Delegated Power

Specify the particular delegated power being exercised by reference to the Scheme of Delegation or the Council body minute and date.

Cabinet 1 July 2014 (Council 31 July 2014).

Minute CAB31: Delegation of approval of the Council Tax Base to the S151 Officer in consultation with the Council Leader and Portfolio Holder for Resources

(NB following a reorganisation the Resources Portfolio is now covered by the Council Leader).

Decision Taken

1. Under the regulations the Council Tax Base is the number of dwellings in an area belonging to each valuation band, modified to take account of:
 - the proportion applying to dwellings in each band where disabled relief is awarded,
 - discounts and exemptions,
 - increases due to the application of the empty homes and second homes premium and in others reduced amounts payable due to council tax discounts under s11 LGFA 1992,
 - reductions due Council Tax Support schemes under s13 LGFA 1992, and
 - the proportion of the council tax for the year which the billing authority expects to be able to collect.
2. These values are then calculated as numbers of equivalent Band D properties, plus the equivalent in respect of contributions in lieu of Council Tax to be made for the year by the Ministry of Defence for Class O (exempt) dwellings in its area.
3. The calculations below have regard to the levels of discounts, premiums and levies relating to Second Homes and Empty Properties for 2026/2027 as agreed by full Council at its meeting of 31 July 2025 and the agreed recommendations in respect of the scheme of Council Tax Support for 2026/2027 as agreed by full Council at its meeting of 27 November 2025.
4. The calculation uses an assumed collection rate of 100%. The calculation includes an allowance for some growth in one small parish but does not include a wider estimate of growth or changes for the coming year. Historically growth in the taxbase offsets any losses in collection. This calculation was effective in 2025/2026 and is carried forward to 2026/2027.
5. The calculation is based on actual figures from October 2025 including the additional amount being raised from the second homes premium. A small sensitivity reduction is included to allow for any further decrease in the number of second homes due to behaviour change and exceptions during 2026/2027.

6. The calculation is as follows:

A	Total number of dwellings on the valuation list	76,467
B	Estimated reduction for discounts, exemptions and disabled relief after the increase for long term empty property levies and second homes premiums	(5,476.9)
D	Total number of equivalent dwellings after discounts, exemptions, levies, premiums and disabled relief (A+B)	70,990.1
E	Converted to Band D equivalent dwellings	62,158.9
F	Band D equivalent dwellings for Council Tax Support	(4,914.1)
G	Total number of Band D equivalent dwellings after Council Tax Support (E+F)	57,244.8
H	Sensitivity Reduction for Second Homes	(273.5)
I	Band D equivalents for Class O dwellings	333.6
J	Council Tax Base 2025/2026 (G+H+I)	57,304.9

Reasons for the Decision

The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (as amended) contain the rules for the calculation of the Council Tax Base for 2014/2015 onwards.

The Council Tax Base is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the Council Tax by the Council as the Billing Authority, and by Norfolk County Council and the Norfolk Police and Crime Commissioner as Major Precepting Authorities, and in the calculation of the precept payable by the Council to the County Council and Police Authority. The tax base for 2026/2027 must be approved by 31 January 2026.

Details of alternative options, if any, considered and rejected.

NA

Any declarations of interest and details of any dispensations granted in respect of interests (in relation to officers and any Members consulted).

None

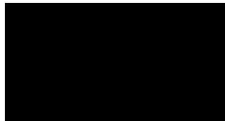
List of Background papers

None

Authorisation

Michelle Drewery, Deputy Chief Executive and s151 Officer

Signature



Date **10 December 2025**

Consultation with members/officers

If the decision is taken following consultation with the members/officers, please give details:

Name of Members consulted:

Councillor Alistair Beales, Council Leader

Signed by Member/officer as consulted:



Date

11 - 12 - 25

Stage 1 - Pre-Screening Equality Impact Assessment

For equalities profile information please visit [Norfolk Insight - Demographics and Statistics - Data Observatory](#)

Name of policy/service/function	Council Tax Base 2026/2027				
Is this a new or existing policy/service/function? (tick as appropriate)	New		Existing	√	
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service is rigidly constrained by statutory obligations, and identify relevant legislation.	Mandatory requirement to set the Council's annual Council Taxbase under the Local Government Finance Act 1992				
Who has been consulted as part of the development of the policy/service/function? – new only (identify stakeholders consulted with)	N/A				
Question	Answer				
1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service? Please tick the relevant box for each group. NB. Equality neutral means no negative impact on any group. If potential adverse impacts are identified, then a full Equality Impact Assessment (Stage 2) will be required. <i>*For more information on health inequalities please visit The King's Fund</i>		Positive	Negative	Neutral	Unsure
	Age			√	
	Disability			√	
	Sex			√	
	Gender Re-assignment			√	
	Marriage/civil partnership			√	
	Pregnancy & maternity			√	
	Race			√	
	Religion or belief			√	
	Sexual orientation			√	
	Armed forces community			√	
	Care leavers			√	
	Health inequalities*			√	
	Other (eg low income, caring responsibilities)			√	
Please provide a brief explanation of the answers above: The Taxbase is a measure of the taxable capacity of the borough for budget and council tax purposes, and doesn't impact on any equality communities or groups with protected characteristics.					

Question	Answer	Comments
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No	
3. Could this policy/service be perceived as impacting on communities differently?	No	
4. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section	N/A	Actions: Actions agreed by EWG member:
If 'yes' to questions 2 - 4 a full impact assessment will be required unless comments are provided to explain why this is not felt necessary: Decision agreed by EWG member:		
5. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No	Please provide brief summary:
Assessment completed by:		
Name	Jo Stanton	
Job title	Revenues and Benefits Manager	
Date completed	28 November 2025	
Reviewed by EWG member	Jo Hillard	Date 10 December 2025

☐ Please tick to confirm completed EIA Pre-screening Form has been shared with Corporate Policy (corporate.policy@west-norfolk.gov.uk)