

Date of meeting: 26 January 2026

Title of Report: **Council Tax Base Setting 2026/27 and Council Tax Support Scheme 2026/27**

Lead Member: Councillor Mark Lowry (Cabinet Member for Finance)

Lead Strategic Director: David Northey (Interim Service Director for Finance)

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Your Reference: FIN/CTB26-27

Key Decision: No

Confidentiality: Part I - Official

Purpose of Report

The purpose of this report is to recommend the 2026/27 Council Tax Base to Council in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012.

The calculation of the Tax Base reflects the impact of the Council Tax Support Scheme. These adjustments ensure that the Tax Base accurately accounts for the level of support provided to eligible households.

Recommendations and Reasons

That Council approves:

1. The Council Tax Base for 2026/27 of 76,887 equivalent Band D dwellings as set out in the report.
Reason: to meet the legal requirements to set the Council Tax Base for budget
2. The continuation of the current Council Tax Support scheme and Exceptional Hardship Scheme for 2026/27 with no updates.
Reason: To help ensure that the Council Tax Support scheme treats claimants consistently, is clear to understand and is easy to administer.

Alternative options considered and rejected

It is a statutory requirement for Council to approve the Council Tax Base for the forthcoming financial year and annually review their CTS scheme. The option to amend the Council Tax Support scheme requires public consultation, and as there are no major Government amendments, it is considered correct to continue with the existing scheme.

Relevance to the Corporate Plan and/or the Plymouth Plan

The Council Tax Base and associated 2026/27 budget papers will set out the resources available to deliver the Corporate Plan priorities.

Implications for the Medium Term Financial Plan and Resource Implications

A collection rate of 97.5% has been used in calculating the Council Tax Base. Appendix A details the Tax Base calculations. The tax base is 76,887 band D equivalent properties.

Financial Risks

Council Tax Base assumptions include growth and demand on CTS scheme during 2026/27. A mid-year estimate will be prepared during Autumn 2026 to identify any surplus or deficit between forecast council tax collection and the council tax income target when 2026/27 budget set. Any surplus or deficit will be included in calculating resources for future medium term financial plans.

Legal Implications

Approval of the Council Tax base is required in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012.

Carbon Footprint (Environmental) Implications

No impact will directly arise from this report.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No impact will directly arise from this report.

Appendices

**Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	Council Tax Base Calculation							
B	Council Tax Base Calculation Table							
C	Council Tax Base Previous Years							

Background papers:

**Add rows as required to box below*

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>

	1	2	3	4	5	6	7

Sign off:

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Originating Senior Leadership Team member: David Northey (Interim Service Director for Finance)											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 28/11/2025											
Cabinet Member approval: Councillor Mark Lowry (Cabinet Member for Finance) (approved by email)											
Date approved: 28/11/2025											