

COUNCIL
26 February 2026

PART 1 – PUBLIC DOCUMENT

TITLE OF REPORT: COUNCIL TAX RESOLUTION 2026/27

REPORT OF: DIRECTOR - RESOURCES

EXECUTIVE MEMBER: EXECUTIVE MEMBER FOR RESOURCES

COUNCIL PRIORITY: SUSTAINABILITY

1. EXECUTIVE SUMMARY

- 1.1. The purpose of this report is to obtain approval for the Council Tax requirement and the overall Council Tax rates for the district of North Hertfordshire for 2026/27.

2. RECOMMENDATIONS

- 2.1. That it be noted that at its meeting on 29 January 2026 the Council Tax Setting Committee confirmed the amount 51,529.0 as its Council Tax base for the year 2026/2027 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations).

- a) 51,529.0 being the amount calculated by the Council, in accordance with Regulation 3 of the Regulations, as its Council Tax base for the year.

b)

Parish/Town	Council Tax Base	Parish/Town	Council Tax Base
Ashwell	909.00	Knebworth	2,074.50
Barkway	439.90	Lilley	183.80
Barley	341.80	Offley	621.20
Bygrave	133.90	Pirton	709.60
Caldecote and Newnham	60.60	Preston	262.10
Clothall	88.70	Radwell	56.70
Codicote	1,835.00	Reed	164.30
Graveley	180.50	Royston	7,035.80
Great Ashby	2,018.00	Rushden and Wallington	209.60
Hinxworth	163.00	St Ippolyts	961.90
Holwell	157.30	St Pauls Walden	577.80
Ickleford	953.80	Sandon	258.60
Kelshall	80.60	Therfield	278.30
Kimpton	1,089.30	Weston	447.70
Kings Walden	427.50	Wymondley	428.50

Being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

c) That it be noted that at this meeting on the 26 February 2026 the Council has calculated the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) as £14,211,183. As detailed in 2.2 (e) below the sum of special items is £1,779,755 and hence the total Council Tax requirement (including Parish precepts) is £15,990,938.

2.2. That the following amounts be now calculated by the Council for 2026/2027 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act):-

- | | | |
|----|-------------|---|
| a) | £85,997,958 | 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. |
| b) | £70,007,020 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act. |
| c) | £15,990,938 | being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. |
| d) | £310.33 | being the amount at (c) above divided by the amount at 2.1(a) above calculated by the Council in accordance with Section 31B(1) as the basic amount of its Council Tax for the year. |
| e) | £1,779,755 | being the aggregate amount of all special items referred to in Section 34(1) of the Act. |
| f) | £275.79 | being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 2.1(a) above, 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. |

g)

Parish/Town	Basic £	Parish Precept £	Total £
Ashwell	275.79	137.36	413.15
Barkway	275.79	104.35	380.14
Barley	275.79	107.93	383.72
Bygrave	275.79	80.11	355.90
Caldecote and Newnham	275.79	39.81	315.60
Clothall	275.79	20.32	296.11
Codicote	275.79	62.92	338.71
Graveley	275.79	55.96	331.75
Great Ashby	275.79	24.63	300.42
Hinxworth	275.79	70.64	346.43
Holwell	275.79	97.03	372.82
Ickleford	275.79	70.77	346.56
Kelshall	275.79	49.63	325.42
Kimpton	275.79	87.58	363.37
Kings Walden	275.79	96.99	372.78
Knebworth	275.79	93.27	369.06
Lilley	275.79	118.19	393.98
Offley	275.79	72.40	348.19
Pirton	275.79	95.24	371.03
Preston	275.79	68.74	344.53
Radwell	275.79	27.16	302.95
Reed	275.79	52.41	328.20
Royston	275.79	84.92	360.71
Rushden and Wallington	275.79	21.15	296.94
St Ippolyts	275.79	46.61	322.40
St Pauls Walden	275.79	91.81	367.60
Sandon	275.79	32.87	308.66
Therfield	275.79	47.43	323.22
Weston	275.79	55.84	331.63
Wymondley	275.79	103.50	379.29

being the amounts given by adding to the amount at 2.2(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

h)

Parish/Town	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Ashwell	275.43	321.34	367.25	413.15	504.96	596.78	688.58	826.30
Baldock	183.86	214.50	245.15	275.79	337.08	398.36	459.65	551.58
Barkway	253.43	295.66	337.91	380.14	464.62	549.10	633.57	760.28
Barley	255.81	298.45	341.09	383.72	468.99	554.27	639.53	767.44
Bygrave	237.27	276.81	316.36	355.90	434.99	514.08	593.17	711.80
Caldecote and Newnham	210.40	245.46	280.54	315.60	385.74	455.87	526.00	631.20
Clothall	197.41	230.30	263.21	296.11	361.92	427.72	493.52	592.22
Codicote	225.81	263.44	301.08	338.71	413.98	489.25	564.52	677.42
Graveley	221.17	258.02	294.89	331.75	405.48	479.20	552.92	663.50
Great Ashby	200.28	233.66	267.04	300.42	367.18	433.95	500.70	600.84
Hexton	183.86	214.50	245.15	275.79	337.08	398.36	459.65	551.58
Hinxworth	230.95	269.44	307.94	346.43	423.42	500.41	577.38	692.86
Hitchin	183.86	214.50	245.15	275.79	337.08	398.36	459.65	551.58
Holwell	248.55	289.97	331.40	372.82	455.67	538.52	621.37	745.64
Ickleford	231.04	269.54	308.06	346.56	423.58	500.59	577.60	693.12
Kelshall	216.95	253.10	289.27	325.42	397.74	470.06	542.37	650.84
Kimpton	242.25	282.62	323.00	363.37	444.12	524.87	605.62	726.74
Kings Walden	248.52	289.94	331.36	372.78	455.62	538.47	621.30	745.56
Knebworth	246.04	287.04	328.06	369.06	451.08	533.09	615.10	738.12
Langley	183.86	214.50	245.15	275.79	337.08	398.36	459.65	551.58
Letchworth	183.86	214.50	245.15	275.79	337.08	398.36	459.65	551.58
Lilley	262.65	306.43	350.21	393.98	481.53	569.09	656.63	787.96
Nuthampstead	183.86	214.50	245.15	275.79	337.08	398.36	459.65	551.58
Offley	232.13	270.81	309.51	348.19	425.57	502.95	580.32	696.38
Pirton	247.35	288.58	329.81	371.03	453.48	535.94	618.38	742.06
Preston	229.69	267.96	306.25	344.53	421.10	497.66	574.22	689.06
Radwell	201.97	235.62	269.29	302.95	370.28	437.60	504.92	605.90
Reed	218.80	255.26	291.74	328.20	401.14	474.07	547.00	656.40
Royston	240.47	280.55	320.63	360.71	440.87	521.03	601.18	721.42
Rushden and Wallington	197.96	230.95	263.95	296.94	362.93	428.92	494.90	593.88
St Ippolyts	214.93	250.75	286.58	322.40	394.05	465.70	537.33	644.80
St Pauls Walden	245.07	285.91	326.76	367.60	449.29	530.98	612.67	735.20
Sandon	205.77	240.07	274.37	308.66	377.25	445.85	514.43	617.32
Therfield	215.48	251.39	287.31	323.22	395.05	466.88	538.70	646.44
Weston	221.09	257.93	294.79	331.63	405.33	479.03	552.72	663.26
Wymondley	252.86	295.00	337.15	379.29	463.58	547.87	632.15	758.58

being the amounts given by multiplying the amounts at 2.2(f) and 2.2(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(l) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 2.3. That it be noted that for 2026/2027 Hertfordshire County Council and the Hertfordshire Police & Crime Commissioner has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown below:-

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Hertfordshire County Council	1,238.79	1,445.26	1,651.73	1,858.19	2,271.12	2,684.05	3,096.98	3,716.38
Hertfordshire Police & Crime Commissioner	186.67	217.78	248.89	280.00	342.22	404.44	466.67	560.00

- 2.4. That, having calculated the aggregate in each case of the amounts at 2.2(h) and 2.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets out the following provisional amounts as the amounts of Council Tax for 2026/2027 for each of the categories of dwellings shown below:-

List of parishes and tax at different bands (County, Care, Police, District and Parish)

Parish/Town	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashwell	1,700.89	1,984.38	2,267.86	2,551.34	3,118.30	3,685.27	4,252.23	5,102.68
Baldock	1,609.32	1,877.54	2,145.77	2,413.98	2,950.42	3,486.85	4,023.30	4,827.96
Barkway	1,678.89	1,958.70	2,238.52	2,518.33	3,077.96	3,637.59	4,197.22	5,036.66
Barley	1,681.27	1,961.49	2,241.70	2,521.91	3,082.33	3,642.76	4,203.18	5,043.82
Bygrave	1,662.73	1,939.85	2,216.97	2,494.09	3,048.33	3,602.57	4,156.82	4,988.18
Caldecote and Newnham	1,635.86	1,908.50	2,181.15	2,453.79	2,999.08	3,544.36	4,089.65	4,907.58
Clothall	1,622.87	1,893.34	2,163.82	2,434.30	2,975.26	3,516.21	4,057.17	4,868.60
Codicote	1,651.27	1,926.48	2,201.69	2,476.90	3,027.32	3,577.74	4,128.17	4,953.80
Graveley	1,646.63	1,921.06	2,195.50	2,469.94	3,018.82	3,567.69	4,116.57	4,939.88
Great Ashby	1,625.74	1,896.70	2,167.65	2,438.61	2,980.52	3,522.44	4,064.35	4,877.22
Hexton	1,609.32	1,877.54	2,145.77	2,413.98	2,950.42	3,486.85	4,023.30	4,827.96
Hinxworth	1,656.41	1,932.48	2,208.55	2,484.62	3,036.76	3,588.90	4,141.03	4,969.24
Hitchin	1,609.32	1,877.54	2,145.77	2,413.98	2,950.42	3,486.85	4,023.30	4,827.96
Holwell	1,674.01	1,953.01	2,232.01	2,511.01	3,069.01	3,627.01	4,185.02	5,022.02
Ickleford	1,656.50	1,932.58	2,208.67	2,484.75	3,036.92	3,589.08	4,141.25	4,969.50
Kelshall	1,642.41	1,916.14	2,189.88	2,463.61	3,011.08	3,558.55	4,106.02	4,927.22
Kimpton	1,667.71	1,945.66	2,223.61	2,501.56	3,057.46	3,613.36	4,169.27	5,003.12
Kings Walden	1,673.98	1,952.98	2,231.97	2,510.97	3,068.96	3,626.96	4,184.95	5,021.94
Knebworth	1,671.50	1,950.08	2,228.67	2,507.25	3,064.42	3,621.58	4,178.75	5,014.50
Langley	1,609.32	1,877.54	2,145.77	2,413.98	2,950.42	3,486.85	4,023.30	4,827.96
Letchworth	1,609.32	1,877.54	2,145.77	2,413.98	2,950.42	3,486.85	4,023.30	4,827.96
Lilley	1,688.11	1,969.47	2,250.82	2,532.17	3,094.87	3,657.58	4,220.28	5,064.34
Nuthampstead	1,609.32	1,877.54	2,145.77	2,413.98	2,950.42	3,486.85	4,023.30	4,827.96
Offley	1,657.59	1,933.85	2,210.12	2,486.38	3,038.91	3,591.44	4,143.97	4,972.76
Pirton	1,672.81	1,951.62	2,230.42	2,509.22	3,066.82	3,624.43	4,182.03	5,018.44
Preston	1,655.15	1,931.00	2,206.86	2,482.72	3,034.44	3,586.15	4,137.87	4,965.44
Radwell	1,627.43	1,898.66	2,169.90	2,441.14	2,983.62	3,526.09	4,068.57	4,882.28
Reed	1,644.26	1,918.30	2,192.35	2,466.39	3,014.48	3,562.56	4,110.65	4,932.78
Royston	1,665.93	1,943.59	2,221.24	2,498.90	3,054.21	3,609.52	4,164.83	4,997.80
Rushden and Wallington	1,623.42	1,893.99	2,164.56	2,435.13	2,976.27	3,517.41	4,058.55	4,870.26
St Ippolyts	1,640.39	1,913.79	2,187.19	2,460.59	3,007.39	3,554.19	4,100.98	4,921.18
St Pauls Walden	1,670.53	1,948.95	2,227.37	2,505.79	3,062.63	3,619.47	4,176.32	5,011.58
Sandon	1,631.23	1,903.11	2,174.98	2,446.85	2,990.59	3,534.34	4,078.08	4,893.70
Therfield	1,640.94	1,914.43	2,187.92	2,461.41	3,008.39	3,555.37	4,102.35	4,922.82
Weston	1,646.55	1,920.97	2,195.40	2,469.82	3,018.67	3,567.52	4,116.37	4,939.64
Wymondley	1,678.32	1,958.04	2,237.76	2,517.48	3,076.92	3,636.36	4,195.80	5,034.96

3. REASONS FOR RECOMMENDATIONS

- 3.1. The Council is required to set the Council Tax and to set the overall level of Council Tax for the following financial year, taking into account the precepts of all major and local precepting authorities.
- 3.2. The level of Council Tax Requirement has been considered necessary to meet the budgeting needs of the Council for 2026/27.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. Options for the appropriate level of Council Tax for North Hertfordshire District Council have been considered with the agenda item Budget 2026/27 (Revenue Budget and Investment Strategy) presented at this meeting.

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. Consultation on the 2026/27 budget proposals has taken place with all Members throughout the Corporate Business Planning process.

6. FORWARD PLAN

- 6.1. This report does not contain a recommendation on a key Executive decision and has therefore has not been referred to in the Forward Plan.

7. BACKGROUND

- 7.1. At its meeting on 29 January 2026 the Council Tax Setting Committee calculated the amount 51,529.0 as its Council Tax base for the year 2026/2027 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations)
- 7.2. At this meeting the Council has been recommended to approve a net budget of £27.524 million and an increase in the relevant basic Council Tax amount of 2.99% for 2026/27.

8. RELEVANT CONSIDERATIONS

- 8.1. The Local Government Finance Act 1992 sets out the calculations required for the Council Tax Requirement and the overall Council Tax levels. These calculations have been applied to the precept requirements of the District Council, County Council, Police and Crime Commissioner and Town and Parish Councils and the outcome is provided for Members' approval in section 2 of this report.
- 8.2. This Council is asked to approve an increase in Council Tax of 2.99% for 2026/27. As this is below the referendum threshold for 2026/27 of 3.0%, a local referendum on the Council Tax level is not required.
- 8.3. The Town and Parish Councils have requested a total precept for 2026/27 of £1,779,755. This is an increase of £256,907, or 16.87%, on the precept demand levied on taxpayers for 2025/26. In addition, this Council will also provide a grant of £38,885 to the Town and Parish Councils to help mitigate the impact of the Council Tax Reduction Scheme. This means that the overall amount of precept-related funding provided to Town and Parish Councils for 2026/27 is £1,818,640, an increase of 16.45% on the equivalent total for 2026/27. Parish and Town Councils are not currently subject to any referendum requirements. Appendix B provides details of amounts, and the change from the prior year, for each Parish and Town Council in the District.

- 8.4. Hertfordshire County Council has provided formal notification of a total requested levy on the District of North Hertfordshire for 2026/27 of £95,750,672.51, which results in a total Band D Council Tax of £1,858.19. This represents a 4.99% increase on the 2025/26 rate. The increase is below the referendum threshold of 5% so a local referendum is not required.
- 8.5. The Police and Crime Commissioner has provided formal notification of the requested levy on the District of North Hertfordshire for 2026/27 of £14,428,120.00, which results in a Band D Council Tax of £280.00. This is an increase of £15.00 (equivalent to 5.66%) on the Band D Council Tax rate for 2025/26. This does not exceed the referendum threshold of £15.00, so a local referendum on the Council Tax level is not required.
- 8.6. The numbers requiring Council approval in the recommendations correspond to what is required by the regulations. Appendix A provides more details of what these numbers mean.

9. LEGAL IMPLICATIONS

- 9.1. The provision for the Authority to levy and collect a Council Tax is provided in section 30 of the Local Government Finance Act 1992 (Aggregating Billing Authority and Preceptors Council Tax Charges).
- 9.2. The 'Referendums Relating to Council Tax Increases (Principles) (England) Report 2026-27' was published by the Government on the 9th February 2026. The Principles for Referendums were made pursuant to section 52ZD(1) of the Local Government Finance Act 1992 as inserted by Schedule 5 to the Localism Act 2011.
- 9.3. For shire district councils like North Herts Council, for 2026/27 the relevant basic amount of Council Tax is deemed to be excessive if it is both; an increase of 3% or more; and is more than £5.00 greater than its relevant basic amount of Council Tax for 2025/26.
- 9.4. For local authorities with responsibility for social care, which includes Hertfordshire County Council, for 2026/27 the relevant basic amount of Council Tax is deemed to be excessive if it is 5% (comprising 2% for expenditure on adult social care, and 3% for other expenditure), or more than 5%, greater than its relevant basic amount of Council Tax for 2025-26.
- 9.5. For Police and Crime Commissioner Authorities, for 2026/27 the relevant basic amount of Council Tax is deemed to be excessive if the authority's relevant basic amount of Council Tax for 2026/27 is more than £15 greater than its relevant basic amount of Council Tax for 2025/26.
- 9.6. Paragraph 10.2 of the Council's Constitution gives the Council Tax Setting Committee the responsibility for (a) setting the Council Tax Base in accordance with the regulations; and (b) setting the Council Tax in accordance with the relevant legislation *unless* the decision can be taken by a meeting of Full Council. In accordance with paragraph 4.8.16(h) of the Constitution and the relevant legislation, the decisions must be by way of a recorded vote.

10. FINANCIAL IMPLICATIONS

- 10.1. Council Tax is a key funding stream for the Council, which enables the provision of services to residents. The approval of the Council Tax resolution will authorise the Council Tax billing of the residents of North Hertfordshire for financial year 2026/27. The precept to be collected for the Council's purposes is £14,211,183.

11. RISK IMPLICATIONS

- 11.1. Good Risk Management supports and enhances the decision-making process, increasing the likelihood of the Council meeting its objectives and enabling it to respond quickly and effectively to change. When taking decisions, risks and opportunities must be considered.
- 11.2. The risk of non-collection of Council Tax is monitored in the Collection Fund. The tax base calculations have assumed a non-collection rate of 1%.

12. EQUALITIES IMPLICATIONS

- 12.1. In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.
- 12.2. The review and setting of Council Tax is a statutory responsibility of this Council. A balance must be considered and demonstrated by the Council when setting the level of Council Tax and any rise or fall in tax. This said balance is between the ability of the individual residents' to pay the required Council Tax and the Council's need to have sufficient base budget to deliver key services across the District. The recommendation to provide a grant of £38,885 to the District's Town and Parish Councils will mitigate the impact of the Council Tax Reduction Scheme. This action reflects some of the considerations made in reaching this balance.

13. SOCIAL VALUE IMPLICATIONS

- 13.1. The Social Value Act and "go local" policy do not apply to this report.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to this report.

15. HUMAN RESOURCE IMPLICATIONS

- 15.1. There are no direct human resource implications.

16. APPENDICES

- 16.1. Appendix A: Guide to the 2026/27 Council Tax Resolution.
- 16.2. Appendix B: North Hertfordshire Parish & Town Councils Council Tax Amounts 2026/27.

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18. BACKGROUND PAPERS

18.1. None.