

**Teignbridge District Council
Audit
17 December 2025
Part i**

COUNCIL TAX BASE 2026/27

Purpose of Report

To consider the proposed council tax base 2026/27 as shown at appendix A

Recommendation(s)

Audit Committee to approve the council tax base of 52,653 for 2026/27 at appendix A of the agenda report

Financial Implications

The financial implications are principally to formulate the predicted council tax numbers to allow all preceptors to identify their income from the precept they set for the financial year 2026/27.

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Legal Implications

The estimate has to be approved by Council and notified to the major preceptors between 1 December 2025 and 31 January 2026. See section 2.2 of the report.

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Risk Assessment

The major risk is that the estimate is not accurate and results in a deficit in income from council tax for all preceptors – see section 3.

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Environmental/ Climate Change Implications

There are no direct climate change implications within this report.

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Executive Member

Councillor John Parrott – Executive Member for Resources

Appendices/Background Papers

App A – Council tax base 2026/27

1. PURPOSE

1.1 To consider the proposed council tax base 2026/27 as shown at appendix A.

2. BACKGROUND

2.1 The council tax base is the estimated number of band D equivalent properties in the district for next year less a small allowance for likely collection losses. The details are shown at section 1 of appendix A. The council tax for each of district, county, fire, police and towns/parishes multiplied by the council tax base gives the income or precept which the district pays to each authority. The district is responsible for collecting council tax.

2.2 The estimate for next year must be based on information available on the 30 November. It has to be approved by Audit Committee and notified to the major preceptors - county, fire and police between 1 December 2025 and 31 January 2026. Similarly towns and parishes also need the council tax base for their area to calculate their council tax from their precept.

2.3 The initial data is extracted from the council tax records. This includes the deduction for council tax support which reduces the base. Finally an estimate is made of the growth in the number of dwellings to 2026/27 based on recent history and this has been calculated at 1.0%. Thus a total of 53,837.4 is the estimated number of band D properties for next year.

2.4 The estimated number is then multiplied by the collection rate and this has been assumed to be at the same rate as the current year of 97.8% giving 52,653 for 2026/27. For Teignbridge this base means that at the current council tax level of £202.28 just over £10.65 million of income would be generated next year. This is 2.1% or £220,000 more than in the current year. Estimated 2026/27 income for all preceptors is shown at appendix A section 2 based on the current council tax.

3. RISKS

3.1 The risk is the variation in calculating the likely equivalent band D council tax numbers which is influenced by projected housebuilding, numbers in receipt of council tax support and the level of collection from council tax payers. These risks are mitigated by careful analysis of existing data and trends to determine future projections.

4. GROUPS CONSULTED

4.1 Parish and town councils are advised of their individual council tax numbers.

5. DATE OF IMPLEMENTATION (CONFIRMATION OF DECISION SUBJECT TO CALL-IN)

5.1 Immediate – no call in.