

Report to Leader of the Council

Subject: Calculation of the Council Tax Base for 2026/27

Date: 17th December 2025

Author: Assistant Director | Revenues & Welfare Services

Wards Affected

All

Purpose

The purpose of this report is:

- 1) To request approval of the council tax base for the financial year 2026/27.

Key Decision

This is not a key decision.

Recommendation(s)

THAT:

In accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the Leader of the Council approves the Council's council tax base for 2026/27 as follows:

- 1) For the whole of its area 39,974.31.
- 2) In respect of parish precepts, for those parts of its area mentioned in the table below, the amounts specified therein:

Parish	Council Tax Base
Burton Joyce	1,586.02
Calverton	2,510.36
Colwick	893.88
Lambley	516.84
Linby	406.61
Newstead	375.35
Ravenshead	2,814.16
Papplewick	270.55
Stoke Bardolph	503.74
Woodborough	940.91
Bestwood Village	744.66
Deer Park	253.14
St Albans	705.36

1 Background

- 1.1 Gedling Borough Council is required to calculate its council tax base each year in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
- 1.2 The council tax base is an amount required to be used in the calculation of the council tax by billing authorities and precepting and major precepting authorities.
- 1.3 The calculation determines the total number of band D equivalent properties that will be used in determining the level of council tax in the Council's area in the following financial year.
- 1.4 The calculation must be made no later than 31st January in the financial year preceding the financial year for which the calculation of the council tax base is being made.

- 1.5 The council tax base calculation is the estimated (full year) equivalent number of chargeable dwellings, expressed as the equivalent number of band D dwellings, in the Council's area after allowing for exemptions, discounts, reliefs, premiums, the council tax reduction scheme, demolitions and new dwellings.
- 1.6 The same calculation is also carried out to calculate the council tax base for each of the parishes which fall within the Council's area.
- 1.7 The Council is also required to use an estimate of its collection rate in its council tax base calculation. The estimate used in this calculation (and shown in appendix 1 of this report) is 98.75%.
- 1.8 For the financial year 2026/27, there are proposed alterations to St Albans Parish Council. The proposals are that the parish council will cease to exist from 31/03/2026 and be replaced by two new parish councils known as (1) St Albans Parish Council and (2) Deer Park Parish Council from 01/04/2026. The proposed changes are accounted for in the Council's tax base calculation and the breakdown can be seen at Appendix 2.

2 Proposal

- 2.1 It is proposed that the Leader approves the council tax base figures set out in the recommendation of this report and detailed in the appendices to this report.

3 Alternative Options

- 3.1 The alternative to the proposal would be to not approve the Council's council tax base which would result in the Council defaulting on a statutory obligation and trigger default calculations being made by the precepting and major precepting authorities.

4 Financial Implications

- 4.1 There are no direct financial implications arising from the calculation of the council tax base. However, the calculation forms the basis of information supporting the setting of the council tax.

5 Legal Implications

- 5.1 In accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the setting of the tax base by 31st January is a statutory obligation.

6 Equalities Implications

- 6.1 There are no direct equalities implications arising from this report.

7 Carbon Reduction/Environmental Sustainability Implications

- 7.1 There are no direct carbon reduction/sustainability implications arising from this report.

8 Appendices

- 8.1 Appendix 1 – Calculation of Council Tax Base
8.2 Appendix 2 – Parish Council Tax Base

9 Background Papers

- 9.1 None

10 Reasons for Recommendations

- 10.1 The Council has a statutory obligation to set its council tax base for 2026/27 before 31st January 2026.

Statutory Officer approval

Approved by: Tina Adams
Date: 17th December 2025

Chief Financial Officer

Approved by: Francesca Whyley
Date: 17th December 2025

Monitoring Officer

Appendix 1

Band	No of Dwellings	% of Total	Chargeable Dwellings	Equivalent 25% Discounts	Empty Homes Premium	Equivalent Dwellings After Discounts	Ratio to Band D	Chargeable Band D Dwellings	CTRS Band D Equivalent	Number of Band D Dwellings
A*	0	0.00%	28	6	0.0	26.50	0.56	14.72	3.56	12.74
A	14,917	26.84%	14,668	7,891	47.5	12,746.71	0.67	8,497.81	2,455.71	6,860.13
B	15,720	28.28%	15,564	6,177	31.0	14,013.00	0.78	10,899.00	1,185.92	9,976.62
C	10,852	19.53%	10,722	3,536	20.0	9,845.00	0.89	8,751.11	407.13	8,389.22
D	7,116	12.80%	7,118	1,778	16.0	6,672.00	1.00	6,672.00	127.97	6,544.03
E	4,410	7.93%	4,334	802	9.0	4,138.50	1.22	5,058.17	57.94	4,987.35
F	1,510	2.72%	1,496	312	4.0	1,424.25	1.44	2,057.25	16.22	2,033.82
G	957	1.72%	940	197	4.0	893.75	1.67	1,489.58	5.43	1,480.53
H	96	0.17%	87	23	0.0	91.25	2.00	182.50	0.00	182.50
Totals	55,578	1.00	54,955	20,722	131.5	49,850.96		43,622.14	4,259.88	40,466.95

Totals

Total Band D Dwellings	40,466.95
Council Tax including estimated collection rate of 98.75%	39,961.11
Add band D equivalents for class O dwellings	13.2
Council Tax Base for Gedling Borough Council	39,974.31

Appendix 2

Part of Council's Area	Council Tax Base 2025-26	Proposed Council Tax Base 2026-27	% Change
Burton Joyce Parish Council	1,564.06	1,586.02	1.40
Calverton Parish Council	2,555.11	2,510.36	-1.75
Colwick Parish Council	897.78	893.88	-0.43
Lambley Parish Council	505.61	516.84	2.22
Linby Parish Council	403.53	406.61	0.76
Newstead Parish Council	368.39	375.35	1.89
Ravenshead Parish Council	2,805.64	2,814.16	0.30
Papplewick Parish Council	271.19	270.55	-0.23
Stoke Bardolph Parish Council	463.75	503.74	8.62
Woodborough Parish Council	935.89	940.91	0.54
Bestwood Village Parish Council	732.75	744.66	1.62
St Albans Parish Council	945.66	0.00	N/a
Deer Park Parish Council	0.00	253.14	N/a
St Albans Parish Council	0.00	705.36	N/a
All Other Areas	27,214.91	27,452.72	0.87
Totals	39,664.26	39,974.31	0.78