

COUNCIL TAX RESOLUTION

**Council Tax 2026/27**

Following consideration of the report to this Council on 23 February 2026 and the setting of the Revenue Budget for 2026/27, the Council is required to pass the resolution below to set the Council Tax requirement.

**RESOLVED**

- (1) it be noted that the Tax Base for the year 2026/27 has been calculated in accordance with the Local Government Finance Act 1992 and associated regulations as follows:
  - (a) 32,719 being the amount calculated by the Council as its Council Tax Base for the year, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended).
  - (b) Part of the Council's area

<b>Parish</b>	<b>Tax Base</b>
Benwick	365
Chatteris	3,593
Christchurch	290
Doddington	890
Elm	1,288
Gorefield	411
Leverington	1,243
Manea	941
March	7,129
Newton	253
Parson Drove	469
Tydd St Giles	419
Whittlesey	6,406
Wimblington	1,000
Wisbech	6,741
Wisbech St Mary	1,281
<b>TOTAL</b>	<b>32,719</b>

being the amounts calculated by the Council, 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, in accordance with regulation 6 of the Regulations.

- (2) The Council calculates that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £8,289,359.

- (3) That the following amounts be now calculated by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government & Finance Act 1992 (as amended):
- (a) 56,165,910 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 **[Gross Expenditure including benefits & Town/Parish Precepts]**
  - (b) 46,035,871 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 **[Revenue Income including reimbursement of benefits, specific & general grants & use of reserves]**
  - (c) 10,130,039 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year **[Net Expenditure, including Parish Precepts]**
  - (d) 309.79 being the amount at 3(c) above divided by the Council Tax Base at 1(b) above, in accordance with Section 31B(1) of the Act, **[basic amount of its Council Tax for the year, including Parish precepts]**
  - (e) £1,846,680 being the aggregate amount of all special items referred to in Section 35(1) of the Act **[Parish Precepts]**
  - (f) 253.35 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount at (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) Part of the Council's area:

Parish	Band D
Benwick	291.71
Chatteris	311.66
Christchurch	364.38
Doddington	329.75
Elm	318.57
Gorefield	312.96
Leverington	305.24
Manea	356.96
March	307.35
Newton	415.41
Parson Drove	302.77
Tydd St Giles	317.50
Whittlesey	280.98
Wimblington	320.52
Wisbech	314.87
Wisbech St Mary	345.11

being the amounts given by adding to the amount at 3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 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) Part of the Council's area

Parish of	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
<b>BENWICK</b>	194.47	226.89	259.30	291.71	356.53	421.36	486.18	583.42
<b>CHATTERIS</b>	207.77	242.40	277.03	311.66	380.92	450.18	519.43	623.32
<b>CHRISTCHURCH</b>	242.92	283.41	323.89	364.38	445.35	526.33	607.30	728.76
<b>DODDINGTON</b>	219.83	256.47	293.11	329.75	403.03	476.31	549.58	659.50
<b>ELM</b>	212.38	247.78	283.17	318.57	389.36	460.16	530.95	637.14
<b>GOREFIELD</b>	208.64	243.41	278.19	312.96	382.51	452.05	521.60	625.92
<b>LEVERINGTON</b>	203.49	237.41	271.32	305.24	373.07	440.90	508.73	610.48
<b>MANEA</b>	237.97	277.64	317.30	356.96	436.28	515.61	594.93	713.92
<b>MARCH</b>	204.90	239.05	273.20	307.35	375.65	443.95	512.25	614.70
<b>NEWTON IN THE ISLE</b>	276.94	323.10	369.25	415.41	507.72	600.04	692.35	830.82
<b>PARSON DROVE</b>	201.85	235.49	269.13	302.77	370.05	437.33	504.62	605.54
<b>TYDD ST.GILES</b>	211.67	246.94	282.22	317.50	388.06	458.61	529.17	635.00
<b>WHITTLESEY</b>	187.32	218.54	249.76	280.98	343.42	405.86	468.30	561.96
<b>WIMBLINGTON</b>	213.68	249.29	284.91	320.52	391.75	462.97	534.20	641.04
<b>WISBECH</b>	209.91	244.90	279.88	314.87	384.84	454.81	524.78	629.74
<b>WISBECH ST. MARY</b>	230.07	268.42	306.76	345.11	421.80	498.49	575.18	690.22

being the amounts given by multiplying the amounts at 3(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(1) 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  
**[Council Tax relating to the District Council & Parish expenditure]**

(4) it be noted that for the year 2026/27 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act, 1992, for each of the categories of dwellings shown below:

Precepting Authority	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Police & Crime Commissioner for Cambridgeshire	209.58	244.51	279.44	314.37	384.23	454.09	523.95	628.74
Cambridgeshire & Peterborough Fire Authority	61.44	71.68	81.92	92.16	112.64	133.12	153.60	184.32
Cambridgeshire & Peterborough Combined Authority	24.00	28.00	32.00	36.00	44.00	52.00	60.00	72.00
Cambridgeshire County Council	1,190.28	1,388.66	1,587.04	1,785.42	2,182.18	2,578.94	2,975.70	3,570.84
Total	1,485.30	1,732.85	1,980.40	2,227.95	2,723.05	3,218.15	3,713.25	4,455.90

- (5) having calculated the aggregate in each case of the amounts at 3(h) & 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act, 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings shown below:

Parish of	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
<b>BENWICK</b>	1,679.77	1,959.74	2,239.70	2,519.66	3,079.58	3,639.51	4,199.43	5,039.32
<b>CHATTERIS</b>	1,693.07	1,975.25	2,257.43	2,539.61	3,103.97	3,668.33	4,232.68	5,079.22
<b>CHRISTCHURCH</b>	1,728.22	2,016.26	2,304.29	2,592.33	3,168.40	3,744.48	4,320.55	5,184.66
<b>DODDINGTON</b>	1,705.13	1,989.32	2,273.51	2,557.70	3,126.08	3,694.46	4,262.83	5,115.40
<b>ELM</b>	1,697.68	1,980.63	2,263.57	2,546.52	3,112.41	3,678.31	4,244.20	5,093.04
<b>GOREFIELD</b>	1,693.94	1,976.26	2,258.59	2,540.91	3,105.56	3,670.20	4,234.85	5,081.82
<b>LEVERINGTON</b>	1,688.79	1,970.26	2,251.72	2,533.19	3,096.12	3,659.05	4,221.98	5,066.38
<b>MANEA</b>	1,723.27	2,010.49	2,297.70	2,584.91	3,159.33	3,733.76	4,308.18	5,169.82
<b>MARCH</b>	1,690.20	1,971.90	2,253.60	2,535.30	3,098.70	3,662.10	4,225.50	5,070.60
<b>NEWTON IN THE ISLE</b>	1,762.24	2,055.95	2,349.65	2,643.36	3,230.77	3,818.19	4,405.60	5,286.72
<b>PARSON DROVE</b>	1,687.15	1,968.34	2,249.53	2,530.72	3,093.10	3,655.48	4,217.87	5,061.44
<b>TYDD ST.GILES</b>	1,696.97	1,979.79	2,262.62	2,545.45	3,111.11	3,676.76	4,242.42	5,090.90
<b>WHITTLESEY</b>	1,672.62	1,951.39	2,230.16	2,508.93	3,066.47	3,624.01	4,181.55	5,017.86
<b>WIMBLINGTON</b>	1,698.98	1,982.14	2,265.31	2,548.47	3,114.80	3,681.12	4,247.45	5,096.94
<b>WISBECH</b>	1,695.21	1,977.75	2,260.28	2,542.82	3,107.89	3,672.96	4,238.03	5,085.64
<b>WISBECH ST. MARY</b>	1,715.37	2,001.27	2,287.16	2,573.06	3,144.85	3,716.64	4,288.43	5,146.12

- (6) authorise the publication of the amounts
- (7) authorise the appropriate officer to demand the amounts in accordance with the Council Tax (Administration and Enforcement) Regulations 1992
- (8) This Council hereby determines that its relevant basic amount of Council Tax for 2026/27 is not excessive in accordance with Section 52ZB of the Local Government Finance Act 1992, as amended by section 5 of the Localism Act 2011.