

Meeting: Council

Date: 11 December 2025

Wards Affected: All Wards

Report Title: Council Tax Base 2026/27

Is the decision a key decision? Yes

When does the decision need to be implemented?

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1. Purpose of Report

- 1.1 The Council is required to determine its Tax Base for Council Tax purposes for 2026/27 during the period 1 December 2025 to 31 January 2026 and the level of Council Tax subsequently set must use this base figure. The Tax Base calculation is provided in Appendix 1.
- 1.2 The Council, as a billing authority, is required to calculate a separate Tax Base for the Brixham Town Council area. A Tax Base calculation for the area is provided in Appendix 2.

2. Reason for Proposal and its benefits

- 2.1 The calculation of the Council Tax Base for both Torbay and Brixham Town Council is a statutory requirement in the annual budget setting process.

For more detailed information on this proposal please refer to the supporting information.

3. Recommendation(s) / Proposed Decision

- 3.1 That, in accordance with the Local Authorities (Calculation of Tax base) (England) Regulations 2012, the amount calculated by Torbay Council as its Council Tax base for the year 2026/27 is 49,488.48 as set out in Appendix 1 to the submitted report; and
- 3.2 That, in accordance with the Local Authorities (Calculation of Tax base) (England) Regulations 2012, the amount calculated by Torbay Council as the Council Tax base for Brixham Town Council for the year 2026/27 is 6,622.66 as set out in Appendix 2 to the submitted report.

Appendices

Appendix 1	The calculation of Torbay Council Tax Base 2026/27
Appendix 2	The calculation of Brixham Town Council Tax Base 2026/27

Supporting Information

1. Position

Taxbase

- 1.1 The Council is required by the 31st January to establish a base figure for the purpose of setting the level of Council Tax each year – the “Tax Base”. The calculation of this figure is prescribed by the Local Authorities (Calculation of Tax Base) (England) Regulations 2012.
- 1.2 The Regulations require this calculation to be made between 1st December 2025 and 31st January 2026 and for this figure to be notified to precepting authorities by the 31st January 2026. For the year commencing 1st April 2026 these will be the major precepting authorities of Police and Crime Commissioner for Devon and Cornwall, Devon and Somerset Fire and Rescue Authority and as a local precepting authority, Brixham Town Council.
- 1.3 Torbay Council, together with Police and Crime Commissioner for Devon and Cornwall, Devon and Somerset Fire and Rescue Authority and Brixham Town Council are required to use the tax base calculated by Torbay Council, as the billing authority, to determine their basic amounts of Council Tax for 2026/27.
- 1.4 The calculation of the tax base is prescribed by statute. It reflects the aggregate of the “relevant amounts” for each valuation band (including the impact from Council Tax Support Scheme) multiplied by the anticipated collection rate for the year. The calculation for the Council's tax base is detailed in Appendix 1 and the calculation for Brixham Town Council is detailed in Appendix 2.
- 1.5 The calculation of the relevant amount begins with the actual number of dwellings on the “relevant date”. For 2026/27 this is the 30th November 2025 and this is the date that must be used. This number is adjusted to make allowance for estimated variations to the list in the course of the year and for the impact of allowed discounts to certain classes of dwellings.
- 1.6 The impact of the approved 2026/27 Council Tax Support Scheme including the impact of the exceptional hardship scheme, which is linked to claimants, is converted to an equivalent number of dwellings per band by dividing the estimated cost per band of the reductions divided by the estimated Council Tax for that band.
- 1.7 These are then converted into Band “D” equivalents to produce the “relevant” amounts prescribed by the Regulations.

- 1.8 The billing authority then estimates its Council Tax collection rate, which is the percentage of 2025/26 Council Tax demands which it predicts will be paid into the Collection Fund during 2026/27. The in-year Collection rate estimated for 2026/27 is 96% and this is reflected in the Tax Base calculation. If the in-year collection rate exceeds 96%, any tax collected for the billing year 2026/27 and prior years will be reflected in the annual Collection Fund surplus.
- 1.9 As mitigation to the risks around the economic impact on the Council's Council Tax collection rates the Council will continue to allocate a contingency in its budget equal to 1% of collection. If required, this contingency can be used to fund the Council's share of any collection fund deficit lower than a 96% in year collection rate.
- 1.10 The Council's calculated tax base for 2026/27 of 49,488.48 is a 0.5% increase on the 2025/26 tax base figure of 49,254.24.
- 1.11 For the calculation of the Council Tax due to Brixham Town Council a Tax Base must be determined by Torbay Council, as the billing authority. The tax base for Brixham Town Council is detailed in Appendix 2.
- 1.12 The Brixham Town Council calculated tax base for 2026/27 of 6,622.66 is a 0.7% decrease on the 2025/26 tax base figure of 6,670.18.

2. Technical Adjustments

- 2.1 There are no technical adjustments for 2026/27.

3. Possibilities and Options

- 3.1 The taxbase has to be set by end of January 2026. The Council meeting on 11 December 2025 is the only Council meeting scheduled for this period therefore the taxbase is being presented for approval at that meeting.

4. Fair Decision Making

- 4.1 Not applicable

5. Public Services (Social Value) Act 2012

- 5.1 Not applicable

6. Risks

- 6.1 If a taxbase is not approved by end of January 2026 then the Council is unable to set a budget, and this will impact on other precepting bodies.