

Council – 24 February 2025

The 2025/26 Council Tax

Purpose	For Decision
Classification	Public
Executive Summary	<p>The Council sets the Council Tax annually in line with legislative requirements.</p> <p>The recommendation is to increase this Council's Band D equivalent by £5.98 (2.993%), with the average Band D equivalent for all precepting authorities to increase by £110.13 (5.021%) in 2025/26.</p>
Recommendation(s)	<p>The Council is recommended to resolve:</p> <ol style="list-style-type: none">1. That it be noted that on 4 December 2024 the Council calculated the Council Tax Base for the year 2025/26, as set out in paragraph 19.2. To calculate that the Council Tax requirement for the Council's own purposes for 2025/26 (excluding Parish Precepts) is £15,094,300.3. That the amounts be calculated for the year 2025/26 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 as amended by the Localism Act 2011, as set out in paragraph 21.4. That it be noted that Hampshire County Council (including Adult Social Care), the Police and Crime Commissioner for Hampshire and Isle of Wight and the Hampshire and Isle of Wight Fire and Rescue Service have issued precepts for 2025/26 to the Council in accordance with Section 40 of the Local Government

	<p>Finance Act 1992, for each category of dwellings in the Council's areas as set out in paragraph 22.</p> <p>5. That the Section 151 Officer be given delegated authority to implement any variation to the overall level of Council Tax arising from the final notification of the Police and Crime Commissioner for Hampshire and Isle of Wight precept.</p> <p>6. That, having calculated the aggregate in each case of the amounts at paragraph 21(h) and 22, the Council, in accordance with Section 30 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), hereby sets the amounts of Council Tax for the year 2025/26 for each part of its area and for each of the categories of dwellings, as set out in paragraph 24.</p> <p>The detail in respect of these recommendations is contained in full at paragraphs 19 – 24.</p>
Reasons for recommendation(s)	The council is required to set the Council Tax annually. This report enables members to calculate and set the Council Tax for 2025/26.
Ward(s)	All
Portfolio Holder(s)	Councillor Jeremy Heron – Finance and Corporate
Strategic Director(s)	Alan Bethune – Strategic Director Corporate Resources and Transformation (Section 151 Officer)
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Introduction and background

1. Members are required to calculate and set the Council Tax for 2025/26.
2. The level of tax is determined by the spending needs of this Council, Hampshire County Council, the Police and Crime Commissioner for Hampshire and Isle of Wight, Hampshire and Isle of Wight Fire and Rescue Service and the Town and Parish Councils. Although the District Council has no control over the expenditure of the other organisations, it has to ensure that the Council Tax is set at the right level to meet the combined budgets.
3. Members will have considered earlier in this agenda the recommended General Fund revenue budget for 2025/26, which is outlined in paragraph 14. Any changes made at that stage could change the Council Tax figures shown in this report.
4. The recommended Council Tax for every District Council area is shown in paragraph 24 of this report.
5. Appendix 1 attached to this report supplements the prescribed layout of the recommendations by showing how the figures used in paragraph 21 have been arrived at.

The 2025/26 Council Tax Bill

6. This report recommends a Council Tax level of £2,303.37 for 2025/26. This is an average figure based on a band 'D' property and is an increase of £110.13 (5.021%) over the equivalent figure for 2024/25.
7. Each dwelling falls into one of eight valuation bands (A to H) for tax purposes. More details are given in Appendix 2.
8. The tax level is based upon the 2025/26 budgets of all precepting authorities in this area. The District, County Council, Police and Crime Commissioner and Fire and Rescue Service elements of the total tax bill are the same throughout the area but the Town/Parish Councils each determine their own tax levels. There are 8 bands of Council Tax for each of the 37 Town/Parish areas, giving 296 separate tax figures.
9. If the recommendations in this report are accepted there will be a range of Band D Council Tax levies from £2,178.90 to £2,356.62. The average figures are as follows: -

	2024/25	2025/26	INCREASE	
	AVERAGE £	AVERAGE £	£	%
New Forest District Council	199.79	205.77	5.98	2.993
Hampshire County Council	1,533.24	1,609.83	76.59	4.995
Hampshire and Isle of Wight:-				
Police and Crime Commissioner	261.46	275.46	14.00	5.355
Fire and Rescue Service	82.84	87.84	5.00	6.036
	2,077.33	2,178.90	101.57	4.889
Parish/Town Councils	115.91	124.47	8.56	7.385
	2,193.24	2,303.37	110.13	5.021

10. The proposed 2025/26 Council Tax for all areas is shown in paragraph 24 of this report.
11. There is a discount of 25% where only one adult lives in a dwelling, reductions for disabled persons whose homes have certain facilities, and a Council Tax Reduction scheme for persons with low incomes. From 1 April 2025 there is a 100% premium for furnished properties which are not occupied as anyone's main residence and for properties that have been empty for more than 1 year. There are specific exceptions to these premiums, for example where the property is being actively marketed for sale or rent.
12. Council Tax bills can be payable by 10 monthly instalments from 1 April, however taxpayers can request payments over 12 months. The date of the first instalment only may have to be delayed slightly to ensure that there is a statutory period of 14 days between the date the bills are issued and the date the first payment becomes due.
13. More detailed information on the Council Tax, including a summary of how it is spent is available on our website:
www.newforest.gov.uk/counciltax.

New Forest District Council

14. The proposed 2025/26 General Fund budget requirement, elsewhere on this agenda, totals £25,509,000. After deducting retained Business Rates, Government support and collection fund adjustments of £10,414,700, the District Council needs to raise £15,094,300 through Council Tax. This requires a District Council Tax of £205.77 for a

Band D property, which means there is an increase of £5.98 (2.993%) over the equivalent figure for 2024/25.

Hampshire County Council

15. Hampshire County Council met on the 13 February 2025 and set its precept upon this Council at £118,089,080. This results in a Band D Council Tax of £1,609.83, which represents an increase of £76.59 (4.995%) over the equivalent 2024/25 figure.

Police and Crime Commissioner for Hampshire and Isle of Wight

16. The Police and Crime Commissioner for Hampshire and Isle of Wight set a precept of £20,206,368 upon this Council. This results in a Band D Council Tax of £275.46, which represents an increase of £14.00 (5.355%) over the equivalent 2024/25 figure.

Hampshire and Isle of Wight Fire and Rescue Service

17. Hampshire and Isle of Wight Fire and Rescue Service met on the 5 February 2025 and set its precept upon this Council at £6,443,503. This results in a Band D Council Tax of £87.84, which represents an increase of £5.00 (6.036%) over the equivalent 2024/25 figure.

Town and Parish Councils

18. The Town and Parish Council precepts (Council Tax Requirements) for 2025/26 are detailed in Appendix 3 and total £9,130,576. This is an increase of £742,159 from 2024/25 and results in an average Band D Council Tax for 2025/26 of £124.47, an increase of £8.56 (7.385%) from 2024/25.

Details of Recommendations

19. On 4 December 2024 the Council calculated the Council Tax Base for the year 2025/26:
 - (a) for the whole Council area as 73,355.00 [Item T in the formula in Section 31B(1) of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix 3.
20. The Council Tax requirement for the Council's own purposes for 2025/26 (excluding Parish Precepts) is £15,094,300.

21. The following amounts have been calculated for the year 2025/26 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 as amended by the Localism Act 2011: -
- (a) £166,118,926 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) £141,894,050 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £24,224,876 being the amount by which the aggregate at 21(a) above exceeds the aggregate at 21(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B(1) of the Act).
 - (d) £330.24 being the amount at 21(c) above (Item R), all divided by the Council Tax Base, Item T (19(a) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £9,130,576 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 3).
 - (f) £205.77 being the amount at 21(d) above less the result given by dividing the amount at 21(e) above by Item T (19(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 specifically for the District Council. There are no non-parished areas.

(g)

LOCAL COUNCIL AREA	£
ASHURST & COLBURY	267.02
BEAULIEU	241.72
BOLDRE	240.49
BRAMSHAW	237.43
BRANSGORE	327.91
BREAMORE	235.16
BROCKENHURST	282.93
BURLEY	234.02
COPYTHORNE	228.70
DAMERHAM	253.42
DENNY LODGE	247.54
EAST BOLDRE	250.69
ELLINGHAM HARBRIDGE & IBSLEY	249.57
EXBURY & LEPE	205.77
FAWLEY	375.08
FORDINGBRIDGE	349.74
GODSHILL	265.62
HALE	258.09
HORDLE	280.20
HYDE	236.49
HYTHE & DIBDEN	368.20
LYMINGTON & PENNINGTON	348.67
LYNDHURST	288.67
MARCHWOOD	373.57
MARTIN	265.02
MILFORD-ON-SEA	284.74
MINSTEAD	249.26
NETLEY MARSH	248.92
NEW MILTON	340.79
RINGWOOD	329.90
ROCKBOURNE	296.37
SANDLEHEATH	240.49
SOPLEY	298.71
SWAY	270.45
TOTTON & ELING	383.49
WHITSBURY	226.31
WOODGREEN	248.45

being the amounts given by adding to the amount at 21(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 19(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) These are the District plus Town/Parish Council elements only. See below and paragraph 24 for the full amounts of Council Tax.

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	178.01	207.68	237.35	267.02	326.36	385.69	445.03	534.04
BEAULIEU	161.15	188.00	214.87	241.72	295.44	349.15	402.87	483.44
BOLDRE	160.33	187.04	213.77	240.49	293.94	347.37	400.82	480.98
BRAMSHAW	158.29	184.66	211.05	237.43	290.20	342.95	395.72	474.86
BRANGSORE	218.61	255.04	291.48	327.91	400.78	473.64	546.52	655.82
BREAMORE	156.77	182.90	209.03	235.16	287.42	339.67	391.93	470.32
BROCKENHURST	188.62	220.05	251.50	282.93	345.81	408.67	471.55	565.86
BURLEY	156.01	182.01	208.02	234.02	286.03	338.03	390.03	468.04
COPYTHORNE	152.47	177.87	203.29	228.70	279.53	330.34	381.17	457.40
DAMERHAM	168.95	197.10	225.27	253.42	309.74	366.05	422.37	506.84
DENNY LODGE	165.03	192.53	220.04	247.54	302.55	357.55	412.57	495.08
EAST BOLDRE	167.13	194.98	222.84	250.69	306.40	362.10	417.82	501.38
ELLINGHAM HARBRIDGE & IBSLEY	166.38	194.11	221.84	249.57	305.03	360.49	415.95	499.14
EXBURY & LEPE	137.18	160.04	182.91	205.77	251.50	297.22	342.95	411.54
FAWLEY	250.05	291.73	333.41	375.08	458.43	541.78	625.13	750.16
FORDINGBRIDGE	233.16	272.02	310.88	349.74	427.46	505.18	582.90	699.48
GODSHILL	177.08	206.59	236.11	265.62	324.65	383.67	442.70	531.24
HALE	172.06	200.73	229.42	258.09	315.45	372.79	430.15	516.18
HORDLE	186.80	217.93	249.07	280.20	342.47	404.73	467.00	560.40
HYDE	157.66	183.93	210.22	236.49	289.05	341.59	394.15	472.98
HYTHE & DIBDEN	245.47	286.37	327.29	368.20	450.03	531.84	613.67	736.40
LYMINGTON & PENNINGTON	232.45	271.18	309.93	348.67	426.16	503.63	581.12	697.34
LYNDHURST	192.45	224.52	256.60	288.67	352.82	416.96	481.12	577.34
MARCHWOOD	249.05	290.55	332.07	373.57	456.59	539.60	622.62	747.14
MARTIN	176.68	206.12	235.58	265.02	323.92	382.80	441.70	530.04
MILFORD-ON-SEA	189.83	221.46	253.11	284.74	348.02	411.29	474.57	569.48
MINSTEAD	166.17	193.87	221.57	249.26	304.65	360.04	415.43	498.52
NETLEY MARSH	165.95	193.60	221.27	248.92	304.24	359.55	414.87	497.84
NEW MILTON	227.19	265.06	302.93	340.79	416.52	492.25	567.98	681.58
RINGWOOD	219.93	256.59	293.25	329.90	403.21	476.52	549.83	659.80
ROCKBOURNE	197.58	230.51	263.44	296.37	362.23	428.09	493.95	592.74
SANDLEHEATH	160.33	187.04	213.77	240.49	293.94	347.37	400.82	480.98

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
SOPLEY	199.14	232.33	265.52	298.71	365.09	431.47	497.85	597.42
SWAY	180.30	210.35	240.40	270.45	330.55	390.65	450.75	540.90
TOTTON & ELING	255.66	298.27	340.88	383.49	468.71	553.93	639.15	766.98
WHITSBURY	150.87	176.02	201.17	226.31	276.60	326.89	377.18	452.62
WOODGREEN	165.63	193.24	220.85	248.45	303.66	358.87	414.08	496.90

being the amounts given by multiplying the amounts at 21(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.

22. Hampshire County Council (including Adult Social Care), the Police and Crime Commissioner for Hampshire and Isle of Wight and the Hampshire and Isle of Wight Fire and Rescue Service have issued precepts for 2025/26 to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:

PRECEPTING AUTHORITY

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
HAMPSHIRE COUNTY COUNCIL	1,073.22	1,252.09	1,430.96	1,609.83	1,967.57	2,325.31	2,683.05	3,219.66
HAMPSHIRE AND ISLE OF WIGHT:-								
POLICE AND CRIME COMMISSIONER	183.64	214.25	244.85	275.46	336.67	397.89	459.10	550.92
FIRE AND RESCUE SERVICE	58.56	68.32	78.08	87.84	107.36	126.88	146.40	175.68
	<u>1,315.42</u>	<u>1,534.66</u>	<u>1,753.89</u>	<u>1,973.13</u>	<u>2,411.60</u>	<u>2,850.08</u>	<u>3,288.55</u>	<u>3,946.26</u>

23. The recommendations request that the Section 151 Officer be given delegated authority to implement any variation to the overall level of Council Tax arising from the final notification of the Police and Crime Commissioner for Hampshire and Isle of Wight precept.

24. Further to the aggregate in each case of the amounts at 21(h) and 22 above, the Council, in accordance with Section 30 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), hereby sets the following amounts as the amounts of Council Tax for the year 2025/26 for each part of its area and for each of the categories of dwellings shown below: -

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	1,493.43	1,742.34	1,991.24	2,240.15	2,737.96	3,235.77	3,733.58	4,480.30
BEAULIEU	1,476.57	1,722.66	1,968.76	2,214.85	2,707.04	3,199.23	3,691.42	4,429.70
BOLDRE	1,475.75	1,721.70	1,967.66	2,213.62	2,705.54	3,197.45	3,689.37	4,427.24
BRAMSHAW	1,473.71	1,719.32	1,964.94	2,210.56	2,701.80	3,193.03	3,684.27	4,421.12
BRANSGORE	1,534.03	1,789.70	2,045.37	2,301.04	2,812.38	3,323.72	3,835.07	4,602.08
BREAMORE	1,472.19	1,717.56	1,962.92	2,208.29	2,699.02	3,189.75	3,680.48	4,416.58
BROCKENHURST	1,504.04	1,754.71	2,005.39	2,256.06	2,757.41	3,258.75	3,760.10	4,512.12
BURLEY	1,471.43	1,716.67	1,961.91	2,207.15	2,697.63	3,188.11	3,678.58	4,414.30
COPYTHORNE	1,467.89	1,712.53	1,957.18	2,201.83	2,691.13	3,180.42	3,669.72	4,403.66
DAMERHAM	1,484.37	1,731.76	1,979.16	2,226.55	2,721.34	3,216.13	3,710.92	4,453.10
DENNY LODGE	1,480.45	1,727.19	1,973.93	2,220.67	2,714.15	3,207.63	3,701.12	4,441.34
EAST BOLDRE	1,482.55	1,729.64	1,976.73	2,223.82	2,718.00	3,212.18	3,706.37	4,447.64
ELLINGHAM HARBRIDGE & IBSLEY	1,481.80	1,728.77	1,975.73	2,222.70	2,716.63	3,210.57	3,704.50	4,445.40
EXBURY & LEPE	1,452.60	1,694.70	1,936.80	2,178.90	2,663.10	3,147.30	3,631.50	4,357.80
FAWLEY	1,565.47	1,826.39	2,087.30	2,348.21	2,870.03	3,391.86	3,913.68	4,696.42
FORDINGBRIDGE	1,548.58	1,806.68	2,064.77	2,322.87	2,839.06	3,355.26	3,871.45	4,645.74
GODSHILL	1,492.50	1,741.25	1,990.00	2,238.75	2,736.25	3,233.75	3,731.25	4,477.50
HALE	1,487.48	1,735.39	1,983.31	2,231.22	2,727.05	3,222.87	3,718.70	4,462.44
HORDLE	1,502.22	1,752.59	2,002.96	2,253.33	2,754.07	3,254.81	3,755.55	4,506.66
HYDE	1,473.08	1,718.59	1,964.11	2,209.62	2,700.65	3,191.67	3,682.70	4,419.24
HYTHE & DIBDEN	1,560.89	1,821.03	2,081.18	2,341.33	2,861.63	3,381.92	3,902.22	4,682.66
LYMINGTON & PENNINGTON	1,547.87	1,805.84	2,063.82	2,321.80	2,837.76	3,353.71	3,869.67	4,643.60
LYNDHURST	1,507.87	1,759.18	2,010.49	2,261.80	2,764.42	3,267.04	3,769.67	4,523.60
MARCHWOOD	1,564.47	1,825.21	2,085.96	2,346.70	2,868.19	3,389.68	3,911.17	4,693.40
MARTIN	1,492.10	1,740.78	1,989.47	2,238.15	2,735.52	3,232.88	3,730.25	4,476.30
MILFORD-ON-SEA	1,505.25	1,756.12	2,007.00	2,257.87	2,759.62	3,261.37	3,763.12	4,515.74
MINSTEAD	1,481.59	1,728.53	1,975.46	2,222.39	2,716.25	3,210.12	3,703.98	4,444.78
NETLEY MARSH	1,481.37	1,728.26	1,975.16	2,222.05	2,715.84	3,209.63	3,703.42	4,444.10
NEW MILTON	1,542.61	1,799.72	2,056.82	2,313.92	2,828.12	3,342.33	3,856.53	4,627.84
RINGWOOD	1,535.35	1,791.25	2,047.14	2,303.03	2,814.81	3,326.60	3,838.38	4,606.06
ROCKBOURNE	1,513.00	1,765.17	2,017.33	2,269.50	2,773.83	3,278.17	3,782.50	4,539.00
SANDLEHEATH	1,475.75	1,721.70	1,967.66	2,213.62	2,705.54	3,197.45	3,689.37	4,427.24
SOPLEY	1,514.56	1,766.99	2,019.41	2,271.84	2,776.69	3,281.55	3,786.40	4,543.68
SWAY	1,495.72	1,745.01	1,994.29	2,243.58	2,742.15	3,240.73	3,739.30	4,487.16
TOTTON & ELING	1,571.08	1,832.93	2,094.77	2,356.62	2,880.31	3,404.01	3,927.70	4,713.24
WHITSBURY	1,466.29	1,710.68	1,955.06	2,199.44	2,688.20	3,176.97	3,665.73	4,398.88
WOODGREEN	1,481.05	1,727.90	1,974.74	2,221.58	2,715.26	3,208.95	3,702.63	4,443.16

Corporate plan priorities

25. The setting of the Council Tax is a legal requirement and supports our corporate priorities by ensuring we are financially responsible and manage our finances prudently.

Options appraisal

26. Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 as amended by the Localism Act 2011, set out the requirements for the calculation of the Council Tax for tax setting purposes. Therefore, there are no alternative options.

Consultation undertaken

27. Consultation was undertaken during the Budget Setting process, which informed the Council Tax rates to be set.

Financial and resource implications

28. The calculation of the Council Tax is the final part of the annual budget cycle. The level of Council Tax is determined by the spending needs of this Council, Hampshire County Council, the Police and Crime Commissioner for Hampshire and Isle of Wight, Hampshire and Isle of Wight Fire and Rescue Service and the Town and Parish Councils. Although the District Council has no control over the expenditure of the other organisations, it has to ensure that the Council Tax is set at the right level to meet the combined budgets.
29. This Council's budget allows for the necessary cost of Council Tax administration and collection.

Legal implications

30. There is a legal requirement to set the Council Tax. Members should be aware of the provisions of Section 106 of the Local Government Finance Act 1992, which applies to members where:
 - (a) they are present at a meeting of the Council, the Cabinet or a Committee and at the time of the meeting an amount of Council Tax is payable by them and has remained unpaid for at least two months; and

(b) any budget or Council Tax calculation, or recommendation or decision which might affect the making of any such calculation, is the subject of consideration at the meeting.

31. In these circumstances, any such members shall at the meeting and as soon as practicable after its commencement disclose and the fact that Section 106 applies to them and shall not vote on any question concerning the matter in (b) above. It should be noted that such members are not debarred from speaking on these matters. Failure to comply with these requirements constitutes a criminal offence, unless any such members can prove they did not know that Section 106 applied to them at the time of the meeting or that the matter in question was the subject of consideration at the meeting.

Risk assessment

32. There are no risk assessments required.

Environmental / Climate and nature implications

33. There are no environmental or climate and nature implications arising from this report.

Equalities implications

34. There are no potential equality and diversity implications arising directly from this report.

Crime and disorder implications

35. There are no crime and disorder implications arising directly from this report.

Data protection / Information governance / ICT implications

36. There are no additional data protection, information governance or ICT implications arising directly from this report.

Appendices:

Appendix 1 – Source of Figures shown in Paragraph 21 of the Report

Appendix 2 – Valuation Bands

Appendix 3 – Summary of Local Council Tax Requirements

Background Papers:

Cabinet 4 December 2024:

Council Tax 2025/26 – Setting The Tax Base

Cabinet 19 February 2025:

Medium Term Financial Plan and Annual Budget 2025/26

APPENDIX 1

SOURCE OF FIGURES SHOWN IN PARAGRAPH 21 OF THE REPORT

(a) (b) (c)

For the purposes of the recommendation, the estimated total net revenue expenditure of the Council for 2025/26 has to be shown i.e. including General Fund and Housing Revenue Account (HRA) budgets and Town/Parish Council precepts: -

	Expenditure	Income	Council Tax Requirement
	£	£	£
General Fund	119,941,510	104,847,210	15,094,300
HRA	37,046,840	37,046,840	0
Town/Parish Precept	9,130,576	0	9,130,576
	166,118,926	141,894,050	24,224,876
	(a)	(b)	(c)

(d) This is the combined District Council and Town/Parish Council Tax at Band D: -

	£
District	205.77
Average Town/Parish	124.47
	330.24

(e) £9,130,576 is the total of the Town/Parish Council precepts as shown in Appendix 3.

(f) £205.77 is the District Council Tax at Band D. The sequence of figures in 21 (a) to (f) is intended to start from estimated total net 2025/26 expenditure, deduct grants and precepts and arrive at the net District Council Tax figure.

(g) This shows the Combined District and Town/Parish Council Tax for each area at Band D.

(h) Shows the figures in (g) for each valuation band.

APPENDIX 2

VALUATION BANDS

All dwellings have been valued by the Inland Revenue for the purpose of Council Tax. Valuations are based on property prices at April 1991. There are eight valuation bands and each dwelling has been placed into one of these bands according to its assessed value at that time. Band A is the lowest. The higher the band, the higher the charge will be. See the table below: -

BAND	RANGE OF VALUES	PROPORTION
A	Values not exceeding £40,000	£1.00
B	Values exceeding £40,000 but not exceeding £52,000	£1.17
C	Values exceeding £52,000 but not exceeding £68,000	£1.33
D	Values exceeding £68,000 but not exceeding £88,000	£1.50
E	Values exceeding £88,000 but not exceeding £120,000	£1.83
F	Values exceeding £120,000 but not exceeding £160,000	£2.17
G	Values exceeding £160,000 but not exceeding £320,000	£2.50
H	Values exceeding £320,000	£3.00

For every £1.00 of Council Tax for a band 'A' property, a band 'B' property will be charged £1.17 - and so on. Any discounts and reductions would make the difference less than this.

Taxpayers in band 'A' who fulfil the criteria for a reduction under the Disability Reduction Regulations will receive a reduction on their bill equivalent to the difference between the band 'A' and band 'B' charge.

APPENDIX 3

SUMMARY OF LOCAL COUNCIL REQUIREMENTS

LOCAL COUNCIL	2025/26			
	COUNCIL	TAX BASE	COUNCIL	COUNCIL
	TAX		TAX PER	TAX
	REQUIREMENT		BAND D	INC. / (-) DEC. FROM 2024/25
	£	PROPERTIES	£	£
ASHURST AND COLBURY	58,325	952.20	61.25	0.71
BEAULIEU	19,469	541.60	35.95	-1.24
BOLDRE	38,000	1,094.50	34.72	3.43
BRAMSHAW	11,000	347.40	31.66	2.06
BRANSGORE	227,728	1,864.50	122.14	12.71
BREAMORE	5,566	189.40	29.39	-0.58
BROCKENHURST	151,992	1,969.80	77.16	6.37
BURLEY	23,464	830.50	28.25	4.09
COPYTHORNE	28,365	1,236.90	22.93	1.03
DAMERHAM	12,012	252.10	47.65	2.23
DENNY LODGE	6,767	162.00	41.77	3.13
EAST BOLDRE	17,500	389.60	44.92	2.00
ELLINGHAM HARBRIDGE AND IBSLEY	28,500	650.70	43.80	5.83
EXBURY AND LEPE	0	121.40	0.00	0.00
FAWLEY	783,159	4,625.60	169.31	14.03
FORDINGBRIDGE	370,987	2,576.90	143.97	5.35
GODSHILL	13,778	230.20	59.85	0.32
HALE	14,100	269.50	52.32	1.14
HORDLE	184,000	2,472.10	74.43	3.77
HYDE	16,400	533.90	30.72	-0.83
HYTHE AND DIBDEN	1,220,121	7,511.60	162.43	9.03
LYMINGTON AND PENNINGTON	1,102,662	7,716.40	142.90	12.39
LYNDHURST	125,000	1,507.80	82.90	1.74
MARCHWOOD	347,884	2,073.20	167.80	9.04
MARTIN	11,725	197.90	59.25	4.70
MILFORD-ON-SEA	239,400	3,031.50	78.97	5.91
MINSTEAD	16,700	384.00	43.49	5.03
NETLEY MARSH	36,134	837.40	43.15	15.54
NEW MILTON	1,450,227	10,741.00	135.02	10.21
RINGWOOD	683,620	5,507.30	124.13	7.16
ROCKBOURNE	15,202	167.80	90.60	2.38
SANDLEHEATH	10,490	302.10	34.72	2.00
SOPLEY	37,800	406.70	92.94	1.20
SWAY	113,354	1,752.60	64.68	10.52
TOTTON AND ELING	1,695,975	9,542.80	177.72	12.50
WHITSBURY	2,200	107.10	20.54	-0.47
WOODGREEN	10,970	257.00	42.68	0.85
	9,130,576	73,355.00	124.47	