

Council – 26 February 2026

The 2026/27 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 £6.15 (2.99%), with the average Band D equivalent for all precepting authorities to increase by £116.39 (5.05%) in 2026/27.</p>
Recommendation(s)	<p>The Council is recommended to resolve:</p> <ol style="list-style-type: none">1. That it be noted that on 3 December 2025 the Council calculated the Council Tax Base for the year 2026/27, as set out in paragraph 19.2. To calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish Precepts) is £15,746,890.3. That the amounts be calculated for the year 2026/27 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 2026/27 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 Hampshire County Council 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 2026/27 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 2026/27.
Ward(s)	All
Portfolio Holder(s)	Councillor Jeremy Heron – Finance and Corporate
Strategic Director(s)	Alan Bethune – Strategic Director Corporate Resources and Section 151 Officer
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Introduction and background

1. Members are required to calculate and set the Council Tax for 2026/27.
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 2026/27, 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 2026/27 Council Tax Bill

6. This report recommends a Council Tax level of £2,419.76 for 2026/27. This is an average figure based on a band 'D' property and is an increase of £116.39 (5.05%) over the equivalent figure for 2025/26.
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 2026/27 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 £2,285.33 to £2,477.18. The average figures are as follows: -

	2025/26	2026/27	INCREASE	
	AVERAGE £	AVERAGE £	£	%
New Forest District Council	205.77	211.92	6.15	2.99
Hampshire County Council	1,609.83	1,690.11	80.28	4.99
Hampshire and Isle of Wight:-				
Police and Crime Commissioner	275.46	290.46	15.00	5.45
Fire and Rescue Service	87.84	92.84	5.00	5.69
	2,178.90	2,285.33	106.43	4.88
Parish/Town Councils	124.47	134.43	9.96	8.00
	2,303.37	2,419.76	116.39	5.05

10. The proposed 2026/27 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 2026 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 prescribed 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 2026/27 General Fund budget requirement, elsewhere on this agenda, totals £26,630,550. After deducting retained Business Rates, Government support and collection fund adjustments of £10,883,660, the District Council needs to raise £15,746,890 through Council Tax. This requires a District Council Tax of £211.92 for a Band D property, which means there is an increase of £6.15 (2.99%) over the equivalent figure for 2025/26.

Hampshire County Council

15. Hampshire County Council met on the 26 February 2026 and set its precept upon this Council at £125,584,976. This results in a Band D Council Tax of £1,690.11, which represents an increase of £80.28 (4.99%) over the equivalent 2025/26 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 £21,582,863 upon this Council. This results in a Band D Council Tax of £290.46, which represents an increase of £15.00 (5.45%) over the equivalent 2025/26 figure.

Hampshire and Isle of Wight Fire and Rescue Service

17. Hampshire and Isle of Wight Fire and Rescue Service met on the 10 February 2026 and set its precept upon this Council at £6,898,550. This results in a Band D Council Tax of £92.84, which represents an increase of £5.00 (5.69%) over the equivalent 2025/26 figure.

Town and Parish Councils

18. The Town and Parish Council precepts (Council Tax Requirements) for 2026/27 are detailed in Appendix 3 and total £9,988,752. This is an increase of £858,176 from 2025/26 and results in an average Band D Council Tax for 2026/27 of £134.43, an increase of £9.96 (8.00%) from 2025/26.

Details of Recommendations

19. On 3 December 2025 the Council calculated the Council Tax Base for the year 2026/27:
 - (a) for the whole Council area as 74,305.80 [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 2026/27 (excluding Parish Precepts) is £15,746,890.

21. The following amounts have been calculated for the year 2026/27 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) £168,869,792 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) £143,134,150 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £25,735,642 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) £346.35 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) £9,988,752 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) £211.92 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	277.48
BEAULIEU	253.16
BOLDRE	247.95
BRAMSHAW	244.54
BRANSGORE	334.71
BREAMORE	241.89
BROCKENHURST	319.74
BURLEY	243.61
COPYTHORNE	236.33
DAMERHAM	261.42
DENNY LODGE	255.70
EAST BOLDRE	257.86
ELLINGHAM HARBRIDGE & IBSLEY	267.31
EXBURY & LEPE	211.92
FAWLEY	388.64
FORDINGBRIDGE	375.78
GODSHILL	271.79
HALE	269.94
HORDLE	294.07
HYDE	242.00
HYPHE & DIBDEN	381.73
LYMINGTON & PENNINGTON	363.48
LYNDHURST	295.14
MARCHWOOD	386.93
MARTIN	271.62
MILFORD-ON-SEA	306.29
MINSTEAD	256.94
NETLEY MARSH	260.41
NEW MILTON	362.64
RINGWOOD	346.68
ROCKBOURNE	301.66
SANDLEHEATH	248.25
SOPLEY	307.47
SWAY	278.71
TOTTON & ELING	403.77
WHITSBURY	239.83
WOODGREEN	254.98

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	184.99	215.82	246.65	277.48	339.14	400.81	462.47	554.96
BEAULIEU	168.78	196.90	225.03	253.16	309.42	365.68	421.94	506.32
BOLDRE	165.30	192.85	220.40	247.95	303.05	358.16	413.25	495.90
BRAMSHAW	163.03	190.20	217.37	244.54	298.88	353.23	407.57	489.08
BRANSGORE	223.14	260.33	297.52	334.71	409.09	483.48	557.85	669.42
BREAMORE	161.26	188.14	215.01	241.89	295.64	349.40	403.15	483.78
BROCKENHURST	213.16	248.69	284.21	319.74	390.79	461.85	532.90	639.48
BURLEY	162.41	189.48	216.54	243.61	297.74	351.89	406.02	487.22
COPYTHORNE	157.56	183.81	210.07	236.33	288.85	341.37	393.89	472.66
DAMERHAM	174.28	203.33	232.37	261.42	319.51	377.61	435.70	522.84
DENNY LODGE	170.47	198.88	227.29	255.70	312.52	369.35	426.17	511.40
EAST BOLDRE	171.91	200.56	229.21	257.86	315.16	372.47	429.77	515.72
ELLINGHAM HARBRIDGE & IBSLEY	178.21	207.91	237.61	267.31	326.71	386.12	445.52	534.62
EXBURY & LEPE	141.28	164.83	188.37	211.92	259.01	306.11	353.20	423.84
FAWLEY	259.10	302.28	345.46	388.64	475.00	561.37	647.74	777.28
FORDINGBRIDGE	250.52	292.28	334.03	375.78	459.28	542.80	626.30	751.56
GODSHILL	181.20	211.39	241.59	271.79	332.19	392.59	452.99	543.58
HALE	179.96	209.96	239.95	269.94	329.92	389.92	449.90	539.88
HORDLE	196.05	228.72	261.40	294.07	359.42	424.77	490.12	588.14
HYDE	161.34	188.22	215.11	242.00	295.78	349.56	403.34	484.00
HYTHE & DIBDEN	254.49	296.90	339.32	381.73	466.56	551.39	636.22	763.46
LYMINGTON & PENNINGTON	242.32	282.71	323.09	363.48	444.25	525.03	605.80	726.96
LYNDHURST	196.76	229.56	262.35	295.14	360.72	426.32	491.90	590.28
MARCHWOOD	257.96	300.95	343.94	386.93	472.91	558.90	644.89	773.86
MARTIN	181.08	211.26	241.44	271.62	331.98	392.35	452.70	543.24
MILFORD-ON-SEA	204.20	238.23	272.26	306.29	374.35	442.42	510.49	612.58
MINSTEAD	171.30	199.84	228.39	256.94	314.04	371.14	428.24	513.88
NETLEY MARSH	173.61	202.54	231.48	260.41	318.28	376.15	434.02	520.82
NEW MILTON	241.76	282.06	322.35	362.64	443.22	523.82	604.40	725.28
RINGWOOD	231.12	269.64	308.16	346.68	423.72	500.77	577.80	693.36
ROCKBOURNE	201.11	234.63	268.14	301.66	368.69	435.74	502.77	603.32
SANDLEHEATH	165.50	193.09	220.67	248.25	303.41	358.59	413.75	496.50
SOPLEY	204.98	239.15	273.31	307.47	375.79	444.13	512.45	614.94
SWAY	185.81	216.78	247.74	278.71	340.64	402.59	464.52	557.42
TOTTON & ELING	269.18	314.05	358.91	403.77	493.49	583.23	672.95	807.54
WHITSBURY	159.89	186.54	213.18	239.83	293.12	346.43	399.72	479.66
WOODGREEN	169.99	198.32	226.65	254.98	311.64	368.31	424.97	509.96

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 2026/27 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	1,126.74	1,314.53	1,502.32	1,690.11	2,065.69	2,441.27	2,816.85	3,380.22
HAMPSHIRE AND ISLE OF WIGHT:-								
POLICE AND CRIME COMMISSION	193.64	225.91	258.19	290.46	355.01	419.55	484.10	580.92
FIRE AND RESCUE SERVICE	61.89	72.21	82.52	92.84	113.47	134.10	154.73	185.68
	<u>1,382.27</u>	<u>1,612.65</u>	<u>1,843.03</u>	<u>2,073.41</u>	<u>2,534.17</u>	<u>2,994.92</u>	<u>3,455.68</u>	<u>4,146.82</u>

23. The Hampshire County Council precept will be debated and set on the 26th February. The Section 151 Officer has issued this report based on the Hampshire Cabinet decision taken on the 18th February. In the event that the Hampshire County Council resolve a different recommendation to that proposed by the Cabinet, an alternative Council Tax setting report may need to be provided to the members of the District Council to consider and resolve. In the event of any final adjustments being required, 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 Hampshire County Council 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 2026/27 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	1,567.26	1,828.47	2,089.68	2,350.89	2,873.31	3,395.73	3,918.15	4,701.78
BEAULIEU	1,551.05	1,809.55	2,068.06	2,326.57	2,843.59	3,360.60	3,877.62	4,653.14
BOLDRE	1,547.57	1,805.50	2,063.43	2,321.36	2,837.22	3,353.08	3,868.93	4,642.72
BRAMSHAW	1,545.30	1,802.85	2,060.40	2,317.95	2,833.05	3,348.15	3,863.25	4,635.90
BRANSGORE	1,605.41	1,872.98	2,140.55	2,408.12	2,943.26	3,478.40	4,013.53	4,816.24
BREAMORE	1,543.53	1,800.79	2,058.04	2,315.30	2,829.81	3,344.32	3,858.83	4,630.60
BROCKENHURST	1,595.43	1,861.34	2,127.24	2,393.15	2,924.96	3,456.77	3,988.58	4,786.30
BURLEY	1,544.68	1,802.13	2,059.57	2,317.02	2,831.91	3,346.81	3,861.70	4,634.04
COPYTHORNE	1,539.83	1,796.46	2,053.10	2,309.74	2,823.02	3,336.29	3,849.57	4,619.48
DAMERHAM	1,556.55	1,815.98	2,075.40	2,334.83	2,853.68	3,372.53	3,891.38	4,669.66
DENNY LODGE	1,552.74	1,811.53	2,070.32	2,329.11	2,846.69	3,364.27	3,881.85	4,658.22
EAST BOLDRE	1,554.18	1,813.21	2,072.24	2,331.27	2,849.33	3,367.39	3,885.45	4,662.54
ELLINGHAM HARBRIDGE & IBSLEY	1,560.48	1,820.56	2,080.64	2,340.72	2,860.88	3,381.04	3,901.20	4,681.44
EXBURY & LEPE	1,523.55	1,777.48	2,031.40	2,285.33	2,793.18	3,301.03	3,808.88	4,570.66
FAWLEY	1,641.37	1,914.93	2,188.49	2,462.05	3,009.17	3,556.29	4,103.42	4,924.10
FORDINGBRIDGE	1,632.79	1,904.93	2,177.06	2,449.19	2,993.45	3,537.72	4,081.98	4,898.38
GODSHILL	1,563.47	1,824.04	2,084.62	2,345.20	2,866.36	3,387.51	3,908.67	4,690.40
HALE	1,562.23	1,822.61	2,082.98	2,343.35	2,864.09	3,384.84	3,905.58	4,686.70
HORDLE	1,578.32	1,841.37	2,104.43	2,367.48	2,893.59	3,419.69	3,945.80	4,734.96
HYDE	1,543.61	1,800.87	2,058.14	2,315.41	2,829.95	3,344.48	3,859.02	4,630.82
HYTHE & DIBDEN	1,636.76	1,909.55	2,182.35	2,455.14	3,000.73	3,546.31	4,091.90	4,910.28
LYMINGTON & PENNINGTON	1,624.59	1,895.36	2,166.12	2,436.89	2,978.42	3,519.95	4,061.48	4,873.78
LYNDHURST	1,579.03	1,842.21	2,105.38	2,368.55	2,894.89	3,421.24	3,947.58	4,737.10
MARCHWOOD	1,640.23	1,913.60	2,186.97	2,460.34	3,007.08	3,553.82	4,100.57	4,920.68
MARTIN	1,563.35	1,823.91	2,084.47	2,345.03	2,866.15	3,387.27	3,908.38	4,690.06
MILFORD-ON-SEA	1,586.47	1,850.88	2,115.29	2,379.70	2,908.52	3,437.34	3,966.17	4,759.40
MINSTEAD	1,553.57	1,812.49	2,071.42	2,330.35	2,848.21	3,366.06	3,883.92	4,660.70
NETLEY MARSH	1,555.88	1,815.19	2,074.51	2,333.82	2,852.45	3,371.07	3,889.70	4,667.64
NEW MILTON	1,624.03	1,894.71	2,165.38	2,436.05	2,977.39	3,518.74	4,060.08	4,872.10
RINGWOOD	1,613.39	1,882.29	2,151.19	2,420.09	2,957.89	3,495.69	4,033.48	4,840.18
ROCKBOURNE	1,583.38	1,847.28	2,111.17	2,375.07	2,902.86	3,430.66	3,958.45	4,750.14
SANDLEHEATH	1,547.77	1,805.74	2,063.70	2,321.66	2,837.58	3,353.51	3,869.43	4,643.32
SOPLEY	1,587.25	1,851.80	2,116.34	2,380.88	2,909.96	3,439.05	3,968.13	4,761.76
SWAY	1,568.08	1,829.43	2,090.77	2,352.12	2,874.81	3,397.51	3,920.20	4,704.24
TOTTON & ELING	1,651.45	1,926.70	2,201.94	2,477.18	3,027.66	3,578.15	4,128.63	4,954.36
WHITSBURY	1,542.16	1,799.19	2,056.21	2,313.24	2,827.29	3,341.35	3,855.40	4,626.48
WOODGREEN	1,552.26	1,810.97	2,069.68	2,328.39	2,845.81	3,363.23	3,880.65	4,656.78

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 3 December 2025:

Council Tax 2026/27 – Setting
The Tax Base

Cabinet 18 February 2026:

Medium Term Financial Plan and
Annual Budget 2026/27

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 2026/27 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	119,982,410	104,235,520	15,746,890
HRA	38,898,630	38,898,630	0
Town/Parish Precept	<u>9,988,752</u>	<u>0</u>	<u>9,988,752</u>
	<u>168,869,792</u>	<u>143,134,150</u>	<u>25,735,642</u>
	(a)	(b)	(c)

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

	£
District	211.92
Average Town/Parish	134.43
	<u>346.35</u>

(e) £9,988,752 is the total of the Town/Parish Council precepts as shown in Appendix 3.

(f) £211.92 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 2026/27 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	2026/27			
	COUNCIL	TAX BASE	COUNCIL	COUNCIL
	TAX		TAX PER	TAX
	REQUIREMENT		BAND D	INC. / (-) DEC.
	£	PROPERTIES	£	FROM
				2025/26
	£		£	£
ASHURST AND COLBURY	62,406	951.90	65.56	4.31
BEAULIEU	23,832	577.90	41.24	5.29
BOLDRE	41,000	1,137.80	36.03	1.31
BRAMSHAW	11,500	352.50	32.62	0.96
BRANSGORE	231,350	1,884.10	122.79	0.65
BREAMORE	5,566	185.70	29.97	0.58
BROCKENHURST	218,049	2,022.30	107.82	30.66
BURLEY	26,983	851.60	31.69	3.44
COPYTHORNE	30,340	1,242.70	24.41	1.48
DAMERHAM	12,613	254.80	49.50	1.85
DENNY LODGE	7,237	165.30	43.78	2.01
EAST BOLDRE	18,000	391.80	45.94	1.02
ELLINGHAM HARBRIDGE AND IBSLEY	36,000	649.90	55.39	11.59
EXBURY AND LEPE	0	132.30	0.00	0.00
FAWLEY	821,534	4,648.80	176.72	7.41
FORDINGBRIDGE	425,927	2,599.40	163.86	19.89
GODSHILL	14,063	234.90	59.87	0.02
HALE	15,510	267.30	58.02	5.70
HORDLE	205,000	2,495.50	82.15	7.72
HYDE	16,400	545.30	30.08	-0.64
HYTHE AND DIBDEN	1,284,463	7,563.90	169.81	7.38
LYMINGTON AND PENNINGTON	1,208,802	7,975.70	151.56	8.66
LYNDHURST	130,000	1,562.10	83.22	0.32
MARCHWOOD	363,782	2,078.60	175.01	7.21
MARTIN	11,725	196.40	59.70	0.45
MILFORD-ON-SEA	298,634	3,164.50	94.37	15.40
MINSTEAD	17,368	385.80	45.02	1.53
NETLEY MARSH	41,554	857.00	48.49	5.34
NEW MILTON	1,631,666	10,825.80	150.72	15.70
RINGWOOD	740,842	5,497.40	134.76	10.63
ROCKBOURNE	15,202	169.40	89.74	-0.86
SANDLEHEATH	11,015	303.20	36.33	1.61
SOPLEY	37,800	395.60	95.55	2.61
SWAY	118,878	1,779.80	66.79	2.11
TOTTON AND ELING	1,839,351	9,587.50	191.85	14.13
WHITSBURY	3,000	107.50	27.91	7.37
WOODGREEN	11,360	263.80	43.06	0.38
	9,988,752	74,305.80	134.43	