

Report to: Cabinet



Date of Meeting 7 January 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

2026/2027 Council Tax Base

Report summary:

This report sets out the tax base for 2026/2027 and includes the breakdown for each parish, expressed in terms of Band D equivalent properties on which the council tax will be based. This is an important component in the Council's budget setting process for 2026/2027.

Is the proposed decision in accordance with:

Budget Yes ☒ No ☐

Policy Framework Yes ☒ No ☐

Recommendation:

1. That Cabinet agree the approval of the tax base for 2026/2027 at 65,733.46 Band D equivalent properties.
2. That Cabinet agrees the amount for each parish as detailed under section 3 of this report.

Reason for recommendation:

The calculation of the tax base is prescribed in regulations and is a legal requirement. The council tax base is defined as the number of Band D equivalent properties in a local authority's area. The tax base is necessary to calculate council tax for a given area.

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Portfolio(s) (check which apply):

- ☒ Assets and Economy
- ☐ Communications and Democracy
- ☐ Council, Corporate and External Engagement
- ☐ Culture, Leisure, Sport and Tourism
- ☐ Environment - Nature and Climate
- ☐ Environment - Operational
- ☒ Finance
- ☐ Place, Infrastructure and Strategic Planning
- ☒ Sustainable Homes and Communities

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk;

Links to background information [The Local Authorities \(Calculation of Council Tax Base\) \(England\) Regulations 2012 \(legislation.gov.uk\)](#)

Link to [Council Plan](#)

Priorities (check which apply)

- ☒ A supported and engaged community
 - ☒ Carbon neutrality and ecological recovery
 - ☒ Resilient economy that supports local business
 - ☒ Financially secure and improving quality of services
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Report in full

1.0 Background

- 1.1 The tax base for council tax must be set between 1 December 2025 and 31 January 2026.
- 1.2 The council tax base is the measure of the number of dwellings to which council tax is chargeable in an area or part of an area. It is used for the purposes of calculating an authority's band D council tax.
- 1.3 Regulations prescribe that the relevant date to be used in estimating the tax base will be 30 November in the financial year preceding that for which the tax base is calculated.
- 1.4 The tax base calculation is determined annually by identifying the number of properties listed in the valuation list and then adjusted for the following:
 - An estimate of the number of new properties to come on to the Valuation list for all or part of the year and the estimated level of discounts, exemptions and reliefs that may apply.
 - An estimate of the number of properties to be removed from the Council Tax list, allowing for any discounts and exemptions associated with them.
 - The number of discounts, exemptions, premiums and reliefs
 - The estimated reduction for the council tax reduction scheme
 - The estimated collection rate for the year.
 - The Contribution in lieu from the Ministry of Defence (MoD properties are treated as exempt for council tax purposes and the MoD makes a contribution in lieu of council tax after deducting an allowance for periods when properties are empty).

2.0 Council Tax Base Calculation for 2026/2027

- 2.1 The table at 2.8 shows the number of properties (by band) in the Valuation list as at 30 November 2025 and then adjusted to reflect discounts, exemptions, premiums and reliefs, an estimate of new builds, deletions, appeals, council tax reduction scheme, collection rate and contribution from MoD.
- 2.2 The estimate for the council tax reduction scheme has been calculated based on our scheme remaining unchanged between 2025/2026 and 2026/2027.

- 2.3 The tax base takes account of existing discounts, and premiums and the current percentage levels which apply.
- 2.4 With the introduction of premiums on both second homes and long-term empty properties it is more likely at parish level for there to be more fluctuation of Band D equivalents due to the movement we are seeing in these and is something that has to be accounted for when calculating the tax base.
- 2.5 There are 278.19 (265.39 Band D equivalents) new properties that have been included to come on for the equivalent of the whole of next year. This is after adjustments for discounts, exemptions, number of days within the year they are likely liable to pay, etc.
- 2.6 We have used a collection rate of 98.5% (previously 98.6%) to reflect estimated in year performance.
- 2.7 There are 160.72 Band D equivalent MoD properties which has been estimated taking into account the current contribution.

2.8 Totals for East Devon 2026/2027

BAND	A*	A	B	C	D	E	F	G	H	Total
1. Properties in list	0.00	6,895.00	14,230.00	18,030.00	13,755.00	11,472.00	6,732.00	4,275.00	208.00	75,597.00
2. Adjustments	21.30	-1,256.30	-1,677.00	-1,484.90	-967.40	-679.60	-311.90	-187.90	-27.40	-6,571.10
3. Plus New Builds	0.00	22.41	45.19	99.44	55.91	40.61	13.58	1.05	0.00	278.19
4. Adjusted number of properties (Sub total of rows 1, 2 & 3)	21.30	5,661.11	12,598.19	16,644.54	12,843.51	10,833.01	6,433.68	4,088.15	180.60	69,304.09
5. Less CTR	5.41	1,188.89	2,007.82	1,414.51	435.55	181.06	44.85	14.31	0.00	5,292.40
6. Total equivalent properties	15.89	4,472.22	10,590.37	15,230.03	12,407.96	10,651.95	6,388.83	4,073.84	180.60	64,011.69
7. Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	N/A
8. Band D equivalent	8.83	2,981.48	8,236.95	13,537.80	12,407.96	13,019.05	9,228.31	6,789.73	361.20	66,571.31
										9. Collection Rate @ 98.5%
										65,572.74
										10. Contribution for MOD properties
										160.72
										11. Tax Base
										65,733.46

Key

- 1 Properties in list - refers to the number of properties in each band shown in the Valuation list as at 30 November 2025 (A* = band A with a disablement discount).
- 2 Less adjustments for exemptions, disablement relief, discounts, premiums for empty home and second homes, etc
- 3 Newly built properties estimated to come onto Valuation list and adjusted for discounts, reliefs, etc.
- 4 Adjusted number of properties.

- 5 Less Council Tax Reduction Scheme
- 6 Total equivalent number of properties after all adjustments.
- 7 Band ratios as prescribed by legislation
- 8 Band D equivalent gives the totals in line 6 expressed in terms of band D.
- 9 Adjustment for assumed collection rate for 2026/2027.
- 10 The contribution from the Ministry of Defence adjusted to the number of Band D equivalent properties.
- 11 Tax Base for 2026/2027 in Band D equivalents

2.7 The tax base for 2026/2027 has increased by 590.94 band D equivalent properties (65,142.52 for the current year – 2025/2026).

2.8 The actual number of additional new properties on the Council Tax Valuation list (comparing 30 November 2024 to 30 November 2025) has increased by 686.

3.0 Parish/Town Tax Base for 2026/2027

3.1 The table below shows the tax base expressed as the number of Band D equivalent properties for each of the parish/towns after adjustments. The calculation for each of the towns and parishes is determined in the same way as set out in section 2 of this report.

All Saints	270.67	Dalwood	221.59	Poltimore	140.11
Awliscombe	249.22	Dunkeswell	616.58	Rewe	200.50
Axminster	2,947.55	E.Budleigh/Bicton	535.52	Rockbeare	388.73
Axmouth	267.36	Exmouth	13,891.35	Seaton	3,497.94
Aylesbeare	274.31	Farringdon	154.63	Sheldon	89.98
Beer	771.81	Farway	138.07	Shute	308.34
Bishops Clyst	624.51	Feniton	687.85	Sidmouth	7,419.66
Brampford Speke	158.81	Gittisham	488.40	Southleigh	121.80
Branscombe	392.37	Hawkchurch	287.83	Stockland	349.05
Broadclyst	3,153.53	Honiton	4,110.63	Stoke Canon	252.36
Broadhembury	342.87	Huxham	47.42	Talaton	251.55
Buckerell	122.21	Kilmington	407.94	Uplyme	936.77
Budleigh Salterton	2,998.34	Luppitt	229.00	Upottery	341.24
Chardstock	433.01	Lympstone	961.16	Upton Pyne	232.93
Clyst Honiton	116.98	Membury	299.72	West Hill	1,162.82
Clyst Hydon	135.04	Monkton	80.99	Whimble	737.26
Clyst St George	395.22	Musbury	260.00	Widworthy	138.55
Clyst St Lawrence	50.76	Netherexe	26.00	Woodbury	1,480.33
Colaton Raleigh	328.11	Newton Poppleford	995.85	Yarcombe	239.81
Colyford	449.74	Northleigh	87.59		
Colyton	1,094.13	Offwell	193.56		

Combe Raleigh	112.10	Otterton	332.50	Grand total	65,733.46
Combpyne-Rousdon	221.28	Ottery St Mary	3,010.72		
Cotleigh	106.54	Payhembury	342.90		
Cranbrook	2,757.37	Plymtree	262.09		

Financial implications:

The taxbase is an important element to setting next year's budget, determining the precept for this Council and other preceptors. The calculation follows a prescribed layout and methodology which is followed in the report.

Legal implications:

This report has been produced in accordance with the requirements of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. (002545/11/12/25/ALW).