



Council Tax 2025/26 26 February 2025

Report of Chief Finance Officer

PURPOSE OF REPORT

To approve 2025/26 Council tax rates for the district.

This report is public.

RECOMMENDATIONS:

- (1) That it be noted that, under delegated powers in accordance with section 84 of the Local Government Act 2003, the following amounts have been calculated for the year 2025/26, in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) made under section 33(5) of the Local Government Finance Act 1992 (the “Act”):
- (a) 43,701.74 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
 - (b) 18,427.73 being the amount of its council tax base for the non-parished part of the district; and
 - (c)

<i>Parish</i>	<i>Tax Base</i>	<i>Parish</i>	<i>Tax Base</i>
Aldcliffe with Stodday	145.99	Nether Kellet	281.23
Arkholme-with-Cawood	175.95	Over Kellet	404.74
Bolton-le-Sands	1,698.36	Over Wyresdale	127.74
Borwick	93.29	Overton	377.50
Burrow-with-Burrow	114.28	Priest Hutton	97.61
Cantsfield	56.14	Quernmore	246.64
Carnforth	1,764.41	Roeburndale	20.53
Caton-with-Littledale	1,107.58	Scotforth	166.74
Claughton	53.42	Silverdale	825.41
Cockerham	291.07	Slyne-with-Hest	1,321.38
Ellel	1,122.96	Tatham	213.10
Gressingham	81.81	Thurnham	242.40
Halton-with-Aughton	1,147.52	Tunstall	63.42
Heaton-with-Oxcliffe	662.48	Warton	888.83
Hornby-with-Farleton	352.30	Wennington	61.31
Ireby and Leck	114.73	Whittington	171.16
Melling-with-Wrayton	149.80	Wray-with-Botton	220.91
Middleton	217.88	The Yealands	270.57
Morecambe Town Council	9,922.82		

being the amounts of its council tax base for each parish within the district.

- (2) That in accordance with section 35 of the Local Government Finance Act 1992, it be noted that there are no expenses to be treated as the City Council's special expenses.
- (3) That the following amounts be now calculated by the City Council for the year 2025/26 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £126,004,255.62 being the aggregate of the amounts which the City 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) £112,693,801.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £13,310,454.62 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the City 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 of the Act];
 - (d) All town and parish councils have notified Lancaster of their precept requirement for 2025-26. The resulting aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act is £1,760,015.62;
 - (e) £11,550,439.00 being the council tax requirement for the Council's own purposes for 2025/26 (excluding parish precepts);
 - (f) £304.57 being the amount at 3(c) above [Item R], all divided by the amount at 1(a) above [Item T], calculated by the City Council, in accordance with section 31B of the Act, as the basic amount of its council tax for the year (including parish precepts);
 - (g) £264.30 being the amount at 3(f) above less the result given by dividing the amount at 3(d) above by the amount at 1(a) above, calculated by the City 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 district to which no parish precept relates.

(h)

<i>Parish</i>	<i>Tax Rate £</i>	<i>Parish</i>	<i>Tax Rate £</i>
Aldcliffe with Stodday	305.74	Nether Kellet	309.46
Arkholme-with-Cawood	286.47	Over Kellet	289.01
Bolton-le-Sands	290.51	Over Wyresdale	276.83
Borwick	283.06	Overton	293.31
Burrow-with-Burrow	283.55	Priest Hutton	295.03
Cantsfield	264.30	Quernmore	280.52
Carnforth	370.57	Roeburndale	264.30
Caton-with-Littledale	300.16	Scotforth	284.39
Claughton	264.30	Silverdale	357.64
Cockerham	317.55	Slyne-with-Hest	318.41
Ellel	298.60	Tatham	293.22
Gressingham	313.19	Thurnham	291.94
Halton-with-Aughton	309.09	Tunstall	311.60
Heaton-with-Oxcliffe	284.18	Warton	289.92
Hornby-with-Farleton	317.12	Wennington	705.50
Ireby and Leck	326.18	Whittington	300.52
Melling-with-Wrayton	362.43	Wray-with-Botton	313.64
Middleton	341.77	The Yealands	300.90
Morecambe Town Council	365.85		

being the amounts given by adding to the amount at 3(g) above the amounts of the parish precepts relating to dwellings in those parts of the district mentioned above, divided in each case by the relevant amount at 1(c) above, calculated by the City 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 the district to which parish precepts relate.

(i) VALUATION BANDS

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	176.20	205.57	234.93	264.30	323.03	381.77	440.50	528.60
Aldcliffe-with-Stodday	203.83	237.80	271.77	305.74	373.68	441.62	509.57	611.48
Arkholme-with-Cawood	190.98	222.81	254.64	286.47	350.13	413.79	477.45	572.94
Bolton-le-Sands	193.67	225.95	258.23	290.51	355.07	419.63	484.18	581.02
Borwick	188.71	220.16	251.61	283.06	345.96	408.86	471.77	566.12
Burrow-with-Burrow	189.03	220.54	252.04	283.55	346.56	409.57	472.58	567.10
Cantsfield	176.20	205.57	234.93	264.30	323.03	381.77	440.50	528.60
Carnforth	247.05	288.22	329.40	370.57	452.92	535.27	617.62	741.14
Caton-with-Littledale	200.11	233.46	266.81	300.16	366.86	433.56	500.27	600.32
Claughton	176.20	205.57	234.93	264.30	323.03	381.77	440.50	528.60
Cockerham	211.70	246.98	282.27	317.55	388.12	458.68	529.25	635.10
Ellel	199.07	232.24	265.42	298.60	364.96	431.31	497.67	597.20
Gressingham	208.79	243.59	278.39	313.19	382.79	452.39	521.98	626.38
Halton-with-Aughton	206.06	240.40	274.75	309.09	377.78	446.46	515.15	618.18
Heaton-with-Oxcliffe	189.45	221.03	252.60	284.18	347.33	410.48	473.63	568.36
Hornby-with-Farleton	211.41	246.65	281.88	317.12	387.59	458.06	528.53	634.24
Ireby and Leck	217.45	253.70	289.94	326.18	398.66	471.15	543.63	652.36
Melling-with-Wrayton	241.62	281.89	322.16	362.43	442.97	523.51	604.05	724.86
Middleton	227.85	265.82	303.80	341.77	417.72	493.67	569.62	683.54
Morecambe Town Council	243.90	284.55	325.20	365.85	447.15	528.45	609.75	731.70
Nether Kellet	206.31	240.69	275.08	309.46	378.23	447.00	515.77	618.92
Over Kellet	192.67	224.79	256.90	289.01	353.23	417.46	481.68	578.02
Over Wyresdale	184.55	215.31	246.07	276.83	338.35	399.87	461.38	553.66
Overton	195.54	228.13	260.72	293.31	358.49	423.67	488.85	586.62
Priest Hutton	196.69	229.47	262.25	295.03	360.59	426.15	491.72	590.06
Quernmore	187.01	218.18	249.35	280.52	342.86	405.20	467.53	561.04
Roeburndale	176.20	205.57	234.93	264.30	323.03	381.77	440.50	528.60
Scotforth	189.59	221.19	252.79	284.39	347.59	410.79	473.98	568.78
Silverdale	238.43	278.16	317.90	357.64	437.12	516.59	596.07	715.28
Slyne-with-Hest	212.27	247.65	283.03	318.41	389.17	459.93	530.68	636.82
Tatham	195.48	228.06	260.64	293.22	358.38	423.54	488.70	586.44
Thurnham	194.63	227.06	259.50	291.94	356.82	421.69	486.57	583.88
Tunstall	207.73	242.36	276.98	311.60	380.84	450.09	519.33	623.20
Warton	193.28	225.49	257.71	289.92	354.35	418.77	483.20	579.84
Wennington	470.33	548.72	627.11	705.50	862.28	1,019.06	1,175.83	1,411.00
Whittington	200.35	233.74	267.13	300.52	367.30	434.08	500.87	601.04
Wray-with-Botton	209.09	243.94	278.79	313.64	383.34	453.04	522.73	627.28
The Yealands	200.60	234.03	267.47	300.90	367.77	434.63	501.50	601.80

being the amounts given by multiplying the relevant amounts at 3(g) or 3(h) 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 City 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.

- (4) Due to Lancashire County Council (LCC) holding their budget meeting on 26th February 2025 (today), that delegated authority is given to Leader of the Council and Chief Finance Officer to undertake any amendments to the LCC Precept once this is finalised. All relevant LCC amounts included in this report are provisional, based on the latest information available however are not expected to change.

It is noted that the Police and Crime Commissioner for Lancashire and the Lancashire Fire Authority have issued precepts to the City Council in accordance with Section 40 of the Act, for each category of the dwellings in the Council's area as indicated in the following table for the year 2025/26.

Valuation Band	Lancashire County Council	Police & Crime Commissioner for Lancashire	Lancashire Fire Authority
	£	£	£
A	1,157.19	184.93	59.82
B	1,350.06	215.76	69.79
C	1,542.92	246.58	79.76
D	1,735.79	277.40	89.73
E	2,121.52	339.04	109.67
F	2,507.25	400.69	129.61
G	2,892.98	462.33	149.55
H	3,471.58	554.80	179.46

- (5) That having calculated the aggregate in each case of the amounts at 3(i) and 4 above, the City Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in the tables below as the amounts of council tax for 2025/26 for each part of its area for each of the categories of dwellings.

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	1,578.14	1,841.18	2,104.19	2,367.22	2,893.26	3,419.32	3,945.36	4,734.44
Aldcliffe-with-Stodday	1,605.77	1,873.41	2,141.03	2,408.66	2,943.91	3,479.17	4,014.43	4,817.32
Arkholme-with-Cawood	1,592.92	1,858.42	2,123.90	2,389.39	2,920.36	3,451.34	3,982.31	4,778.78
Bolton-le-Sands	1,595.61	1,861.56	2,127.49	2,393.43	2,925.30	3,457.18	3,989.04	4,786.86
Borwick	1,590.65	1,855.77	2,120.87	2,385.98	2,916.19	3,446.41	3,976.63	4,771.96
Burrow-with-Burrow	1,590.97	1,856.15	2,121.30	2,386.47	2,916.79	3,447.12	3,977.44	4,772.94
Cantsfield	1,578.14	1,841.18	2,104.19	2,367.22	2,893.26	3,419.32	3,945.36	4,734.44
Carnforth	1,648.99	1,923.83	2,198.66	2,473.49	3,023.15	3,572.82	4,122.48	4,946.98
Caton-with-Littledale	1,602.05	1,869.07	2,136.07	2,403.08	2,937.09	3,471.11	4,005.13	4,806.16
Cloughton	1,578.14	1,841.18	2,104.19	2,367.22	2,893.26	3,419.32	3,945.36	4,734.44
Cockerham	1,613.64	1,882.59	2,151.53	2,420.47	2,958.35	3,496.23	4,034.11	4,840.94
Ellel	1,601.01	1,867.85	2,134.68	2,401.52	2,935.19	3,468.86	4,002.53	4,803.04
Gressingham	1,610.73	1,879.20	2,147.65	2,416.11	2,953.02	3,489.94	4,026.84	4,832.22
Halton-with-Aughton	1,608.00	1,876.01	2,144.01	2,412.01	2,948.01	3,484.01	4,020.01	4,824.02
Heaton-with-Oxcliffe	1,591.39	1,856.64	2,121.86	2,387.10	2,917.56	3,448.03	3,978.49	4,774.20
Hornby-with-Farleton	1,613.35	1,882.26	2,151.14	2,420.04	2,957.82	3,495.61	4,033.39	4,840.08
Ireby and Leck	1,619.39	1,889.31	2,159.20	2,429.10	2,968.89	3,508.70	4,048.49	4,858.20
Melling-with-Wrayton	1,643.56	1,917.50	2,191.42	2,465.35	3,013.20	3,561.06	4,108.91	4,930.70
Middleton	1,629.79	1,901.43	2,173.06	2,444.69	2,987.95	3,531.22	4,074.48	4,889.38
Morecambe Town Council	1,645.85	1,920.15	2,194.46	2,468.77	3,017.39	3,566.00	4,114.62	4,937.54
Nether Kellet	1,608.25	1,876.30	2,144.34	2,412.38	2,948.46	3,484.55	4,020.63	4,824.76
Over Kellet	1,594.61	1,860.40	2,126.16	2,391.93	2,923.46	3,455.01	3,986.54	4,783.86
Over Wyresdale	1,586.49	1,850.92	2,115.33	2,379.75	2,908.58	3,437.42	3,966.24	4,759.50
Overton	1,597.48	1,863.74	2,129.98	2,396.23	2,928.72	3,461.22	3,993.71	4,792.46
Priest Hutton	1,598.63	1,865.08	2,131.51	2,397.95	2,930.82	3,463.70	3,996.58	4,795.90
Quernmore	1,588.95	1,853.79	2,118.61	2,383.44	2,913.09	3,442.75	3,972.39	4,766.88
Roeburndale	1,578.14	1,841.18	2,104.19	2,367.22	2,893.26	3,419.32	3,945.36	4,734.44
Scotforth	1,591.53	1,856.80	2,122.05	2,387.31	2,917.82	3,448.34	3,978.84	4,774.62
Silverdale	1,640.37	1,913.77	2,187.16	2,460.56	3,007.35	3,554.14	4,100.93	4,921.12
Slyne-with-Hest	1,614.21	1,883.26	2,152.29	2,421.33	2,959.40	3,497.48	4,035.54	4,842.66
Tatham	1,597.42	1,863.67	2,129.90	2,396.14	2,928.61	3,461.09	3,993.56	4,792.28
Thurnham	1,596.57	1,862.67	2,128.76	2,394.86	2,927.05	3,459.24	3,991.43	4,789.72
Tunstall	1,609.67	1,877.97	2,146.24	2,414.52	2,951.07	3,487.64	4,024.19	4,829.04
Warton	1,595.22	1,861.10	2,126.97	2,392.84	2,924.58	3,456.32	3,988.06	4,785.68
Wennington	1,872.27	2,184.33	2,496.37	2,808.42	3,432.51	4,056.61	4,680.69	5,616.84
Whittington	1,602.29	1,869.35	2,136.39	2,403.44	2,937.53	3,471.63	4,005.73	4,806.88
Wray-with-Botton	1,611.03	1,879.55	2,148.05	2,416.56	2,953.57	3,490.59	4,027.59	4,833.12
The Yealands	1,602.54	1,869.64	2,136.73	2,403.82	2,938.00	3,472.18	4,006.36	4,807.64

- (6) That it be determined that the City Council's basic amount of council tax for 2025/26 is not excessive, when compared with the principles approved under Section 52ZB of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), and therefore the City Council is not required to hold a local referendum.

CONCLUSION OF IMPACT ASSESSMENT

No new issues directly arising.

FINANCIAL IMPLICATIONS

The report is in accordance with the 2025/26 tax base and council tax requirements.

Annual council tax increases in respect of Band D properties are shown below, excluding parish precepts.

	2024/25	2025/26	Increase	
	£	£	£	%
Lancashire County Council (provisional)	1,653.29	1,735.79	82.50	4.99
Lancashire Police & Crime	263.40	277.40	14.00	5.32
Lancashire Fire Authority	84.73	89.73	5.00	5.90
Lancaster City Council	256.63	264.30	7.67	2.99
	2,258.05	2,367.22	109.17	4.83

Separately, regarding parishes, the Band D charge increase ranges from -£15.56 to +£203.27, resulting in year-on-year changes of between -24.75% and +85.432. The average parish tax rate is £50.86. Some parishes have very small tax bases, and therefore if they decide on specific spending plans, they can result in comparatively large tax rates. It should be noted that parish councils currently fall outside of the local referendum thresholds.

OTHER RESOURCE IMPLICATIONS

None directly arising.

SECTION 151 OFFICER'S COMMENTS

The s151 Officer has finalised this report, which is in his name as Chief Finance Officer.

LEGAL IMPLICATIONS

Legal Services have been consulted and have no further comments.

MONITORING OFFICER'S COMMENTS

The Monitoring Officer would remind Council that the decision on this item is one to which the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2004 and Rule 19.7 of the Council Procedure Rules apply, and accordingly there must be a recorded vote.

BACKGROUND PAPERS

22 January 2025

Council Budget and Policy Framework Update 2025-26 to 2029-30

Precept Notices

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