

**Council Tax 2026/27  
25 February 2026****Report of Chief Finance Officer****PURPOSE OF REPORT**

To approve 2026/27 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 2026/27, 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) 43,832.69 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
  - (b) 18,007.60 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	151.70	Nether Kellet	291.56
Arkholme-with-Cawood	175.80	Over Kellet	413.33
Bolton-le-Sands	1,704.93	Over Wyresdale	131.32
Borwick	94.29	Overton	385.53
Burrow-with-Burrow	116.20	Priest Hutton	96.60
Cantsfield	64.42	Quernmore	251.91
Carnforth	1,828.98	Roeburndale	21.33
Caton-with-Littledale	1,138.55	Scotforth	167.92
Cloughton	52.25	Silverdale	859.22
Cockerham	309.95	Slyne-with-Hest	1,332.66
Ellel	1,181.86	Tatham	214.35
Gressingham	84.54	Thurnham	248.62
Halton-with-Aughton	1,188.41	Tunstall	65.26
Heaton-with-Oxcliffe	663.64	Warton	909.41
Hornby-with-Farleton	358.15	Wennington	63.21
Ireby and Leck	115.81	Whittington	186.40
Melling-with-Wrayton	150.08	Wray-with-Botton	216.30
Middleton	239.61	The Yealands	271.57
Morecambe Town Council	10,079.42		

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 2026/27 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £139,350,849.82 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) £125,573,457.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
  - (c) £13,777,392.82 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 2026-27. The resulting aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act is £1,846,049.82;
  - (e) £11,931,343.00 being the council tax requirement for the Council's own purposes for 2026/27 (excluding parish precepts);
  - (f) £314.32 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) £272.20 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	312.08	Nether Kellet	324.47
Arkholme-with-Cawood	295.49	Over Kellet	298.81
Bolton-le-Sands	302.22	Over Wyresdale	284.38
Borwick	285.46	Overton	302.02
Burrow-with-Burrow	291.13	Priest Hutton	303.26
Cantsfield	272.20	Quernmore	294.67
Carnforth	377.72	Roeburndale	272.20
Caton-with-Littledale	311.51	Scotforth	292.69
Cloughton	272.20	Silverdale	362.36
Cockerham	328.75	Slyne-with-Hest	328.52
Ellel	306.42	Tatham	300.95
Gressingham	321.29	Thurnham	299.15
Halton-with-Aughton	323.38	Tunstall	341.92
Heaton-with-Oxcliffe	292.04	Warton	298.00
Hornby-with-Farleton	325.93	Wennington	667.31
Ireby and Leck	346.32	Whittington	308.79
Melling-with-Wrayton	375.05	Wray-with-Botton	324.95
Middleton	342.84	The Yealands	310.50
Morecambe Town Council	376.25		

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	181.47	211.71	241.96	272.20	332.69	393.18	453.67	544.40
Aldcliffe-with-Stodday	208.05	242.73	277.40	312.08	381.43	450.78	520.13	624.16
Arkholme-with-Cawood	196.99	229.83	262.66	295.49	361.15	426.82	492.48	590.98
Bolton-le-Sands	201.48	235.06	268.64	302.22	369.38	436.54	503.70	604.44
Borwick	190.31	222.02	253.74	285.46	348.90	412.33	475.77	570.92
Burrow-with-Burrow	194.09	226.43	258.78	291.13	355.83	420.52	485.22	582.26
Cantsfield	181.47	211.71	241.96	272.20	332.69	393.18	453.67	544.40
Carnforth	251.81	293.78	335.75	377.72	461.66	545.60	629.53	755.44
Caton-with-Littledale	207.67	242.29	276.90	311.51	380.73	449.96	519.18	623.02
Cloughton	181.47	211.71	241.96	272.20	332.69	393.18	453.67	544.40
Cockerham	219.17	255.69	292.22	328.75	401.81	474.86	547.92	657.50
Ellel	204.28	238.33	272.37	306.42	374.51	442.61	510.70	612.84
Gressingham	214.19	249.89	285.59	321.29	392.69	464.09	535.48	642.58
Halton-with-Aughton	215.59	251.52	287.45	323.38	395.24	467.10	538.97	646.76
Heaton-with-Oxcliffe	194.69	227.14	259.59	292.04	356.94	421.84	486.73	584.08
Hornby-with-Farleton	217.29	253.50	289.72	325.93	398.36	470.79	543.22	651.86
Ireby and Leck	230.88	269.36	307.84	346.32	423.28	500.24	577.20	692.64
Melling-with-Wrayton	250.03	291.71	333.38	375.05	458.39	541.74	625.08	750.10
Middleton	228.56	266.65	304.75	342.84	419.03	495.21	571.40	685.68
Morecambe Town Council	250.83	292.64	334.44	376.25	459.86	543.47	627.08	752.50
Nether Kellet	216.31	252.37	288.42	324.47	396.57	468.68	540.78	648.94
Over Kellet	199.21	232.41	265.61	298.81	365.21	431.61	498.02	597.62
Over Wyresdale	189.59	221.18	252.78	284.38	347.58	410.77	473.97	568.76
Overton	201.35	234.90	268.46	302.02	369.14	436.25	503.37	604.04
Priest Hutton	202.17	235.87	269.56	303.26	370.65	438.04	505.43	606.52
Quernmore	196.45	229.19	261.93	294.67	360.15	425.63	491.12	589.34
Roeburndale	181.47	211.71	241.96	272.20	332.69	393.18	453.67	544.40
Scotforth	195.13	227.65	260.17	292.69	357.73	422.77	487.82	585.38
Silverdale	241.57	281.84	322.10	362.36	442.88	523.41	603.93	724.72
Slyne-with-Hest	219.01	255.52	292.02	328.52	401.52	474.53	547.53	657.04
Tatham	200.63	234.07	267.51	300.95	367.83	434.71	501.58	601.90
Thurnham	199.43	232.67	265.91	299.15	365.63	432.11	498.58	598.30
Tunstall	227.95	265.94	303.93	341.92	417.90	493.88	569.87	683.84
Warton	198.67	231.78	264.89	298.00	364.22	430.44	496.67	596.00
Wennington	444.87	519.02	593.16	667.31	815.60	963.89	1,112.18	1,334.62
Whittington	205.86	240.17	274.48	308.79	377.41	446.03	514.65	617.58
Wray-with-Botton	216.63	252.74	288.84	324.95	397.16	469.37	541.58	649.90
The Yealands	207.00	241.50	276.00	310.50	379.50	448.50	517.50	621.00

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) It is noted that Lancashire County Council, 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 2026/27.

<b>Valuation Band</b>	<b>Lancashire County Council</b> <b>£</b>	<b>Police &amp; Crime Commissioner for Lancashire</b> <b>£</b>	<b>Lancashire Fire Authority</b> <b>£</b>
A	1,201.17	194.93	63.15
B	1,401.36	227.42	73.68
C	1,601.56	259.91	84.20
D	1,801.75	292.40	94.73
E	2,202.14	357.38	115.78
F	2,602.53	422.36	136.83
G	3,002.92	487.33	157.88
H	3,603.50	584.80	189.46

- (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 2026/27 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	1,640.72	1,914.17	2,187.63	2,461.08	3,007.99	3,554.90	4,101.80	4,922.16
Aldcliffe-with-Stodday	1,667.30	1,945.19	2,223.07	2,500.96	3,056.73	3,612.50	4,168.26	5,001.92
Arkholme-with-Cawood	1,656.24	1,932.29	2,208.33	2,484.37	3,036.45	3,588.54	4,140.61	4,968.74
Bolton-le-Sands	1,660.73	1,937.52	2,214.31	2,491.10	3,044.68	3,598.26	4,151.83	4,982.20
Borwick	1,649.56	1,924.48	2,199.41	2,474.34	3,024.20	3,574.05	4,123.90	4,948.68
Burrow-with-Burrow	1,653.34	1,928.89	2,204.45	2,480.01	3,031.13	3,582.24	4,133.35	4,960.02
Cantsfield	1,640.72	1,914.17	2,187.63	2,461.08	3,007.99	3,554.90	4,101.80	4,922.16
Carnforth	1,711.06	1,996.24	2,281.42	2,566.60	3,136.96	3,707.32	4,277.66	5,133.20
Caton-with-Littledale	1,666.92	1,944.75	2,222.57	2,500.39	3,056.03	3,611.68	4,167.31	5,000.78
Cloughton	1,640.72	1,914.17	2,187.63	2,461.08	3,007.99	3,554.90	4,101.80	4,922.16
Cockerham	1,678.42	1,958.15	2,237.89	2,517.63	3,077.11	3,636.58	4,196.05	5,035.26
Ellel	1,663.53	1,940.79	2,218.04	2,495.30	3,049.81	3,604.33	4,158.83	4,990.60
Gressingham	1,673.44	1,952.35	2,231.26	2,510.17	3,067.99	3,625.81	4,183.61	5,020.34
Halton-with-Aughton	1,674.84	1,953.98	2,233.12	2,512.26	3,070.54	3,628.82	4,187.10	5,024.52
Heaton-with-Oxcliffe	1,653.94	1,929.60	2,205.26	2,480.92	3,032.24	3,583.56	4,134.86	4,961.84
Hornby-with-Farleton	1,676.54	1,955.96	2,235.39	2,514.81	3,073.66	3,632.51	4,191.35	5,029.62
Ireby and Leck	1,690.13	1,971.82	2,253.51	2,535.20	3,098.58	3,661.96	4,225.33	5,070.40
Melling-with-Wrayton	1,709.28	1,994.17	2,279.05	2,563.93	3,133.69	3,703.46	4,273.21	5,127.86
Middleton	1,687.81	1,969.11	2,250.42	2,531.72	3,094.33	3,656.93	4,219.53	5,063.44
Morecambe Town Council	1,710.08	1,995.10	2,280.11	2,565.13	3,135.16	3,705.19	4,275.21	5,130.26
Nether Kellet	1,675.56	1,954.83	2,234.09	2,513.35	3,071.87	3,630.40	4,188.91	5,026.70
Over Kellet	1,658.46	1,934.87	2,211.28	2,487.69	3,040.51	3,593.33	4,146.15	4,975.38
Over Wyresdale	1,648.84	1,923.64	2,198.45	2,473.26	3,022.88	3,572.49	4,122.10	4,946.52
Overton	1,660.60	1,937.36	2,214.13	2,490.90	3,044.44	3,597.97	4,151.50	4,981.80
Priest Hutton	1,661.42	1,938.33	2,215.23	2,492.14	3,045.95	3,599.76	4,153.56	4,984.28
Quernmore	1,655.70	1,931.65	2,207.60	2,483.55	3,035.45	3,587.35	4,139.25	4,967.10
Roeburndale	1,640.72	1,914.17	2,187.63	2,461.08	3,007.99	3,554.90	4,101.80	4,922.16
Scotforth	1,654.38	1,930.11	2,205.84	2,481.57	3,033.03	3,584.49	4,135.95	4,963.14
Silverdale	1,700.82	1,984.30	2,267.77	2,551.24	3,118.18	3,685.13	4,252.06	5,102.48
Slyne-with-Hest	1,678.26	1,957.98	2,237.69	2,517.40	3,076.82	3,636.25	4,195.66	5,034.80
Tatham	1,659.88	1,936.53	2,213.18	2,489.83	3,043.13	3,596.43	4,149.71	4,979.66
Thurnham	1,658.68	1,935.13	2,211.58	2,488.03	3,040.93	3,593.83	4,146.71	4,976.06
Tunstall	1,687.20	1,968.40	2,249.60	2,530.80	3,093.20	3,655.60	4,218.00	5,061.60
Warton	1,657.92	1,934.24	2,210.56	2,486.88	3,039.52	3,592.16	4,144.80	4,973.76
Wennington	1,904.12	2,221.48	2,538.83	2,856.19	3,490.90	4,125.61	4,760.31	5,712.38
Whittington	1,665.11	1,942.63	2,220.15	2,497.67	3,052.71	3,607.75	4,162.78	4,995.34
Wray-with-Botton	1,675.88	1,955.20	2,234.51	2,513.83	3,072.46	3,631.09	4,189.71	5,027.66
The Yealands	1,666.25	1,943.96	2,221.67	2,499.38	3,054.80	3,610.22	4,165.63	4,998.76

- (6) That it be determined that the City Council's basic amount of council tax for 2026/27 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 2026/27 tax base and council tax requirements.

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

Separately, regarding parishes, the Band D charge increase ranges from -£46.09 to +£22.42 resulting in year-on-year changes of between -29.35% and +47.40%. The

average parish tax rate is £51.40. Some parishes have very small tax bases, and therefore, if they decide on specific spending plans, it can result in a comparatively large change in the 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 Deputy 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**

28 January 2026  
Council Budget and Policy Framework Update  
2026-27 to 2030-31

Precept Notices

**Contact Officer:** Paul Thompson

**Telephone:** 01524 582603

**E-mail:** [pthompson@lancaster.gov.uk](mailto:pthompson@lancaster.gov.uk)