

Blaby District Council

Cabinet Executive

Date of Meeting	23 February 2026
Title of Report	Council Tax 2026/27 This is not a Key Decision and is on the Forward Plan
Lead Member	Cllr. Cheryl Cashmore - Finance, People and Transformation (Deputy Leader)
Report Author	Finance Group Manager
Strategic Themes	All Themes: Enabling communities and supporting vulnerable residents; Enhancing and maintaining our natural and built environment; Growing and supporting our economy; Keeping you safe and healthy; Ambitious and well managed Council, valuing our people

1. What is this report about?

- 1.1 The Council is required to set out the total amount that needs to be raised from the collection of Council Tax in the forthcoming year. This is known as the Council Tax Requirement for Blaby District Council and forms part of the funding towards the services provided by the Council. The report sets the amount of Council Tax charged to each household in the district.

2. Recommendation(s) to Cabinet Executive and Council

- 2.1 The Council Tax Requirement for 2026/27 is set at £7,006,913.
- 2.2* The District Council Band D Council Tax is set at £200.62, reflecting an increase of 2.99% (£5.83), all other bands being determined in accordance with the relevant Sections of the Local Government Finance Act 1992, as amended.
- 2.3 The precepts and Band D Council Tax for Leicestershire County Council**, the Office of the Police and Crime Commissioner (OPCC), the Combined Fire Authority, and the various Parish Councils within the District, be determined as set out in the following report, with all other bands being determined in accordance with the relevant Sections of the Local Government Finance Act 1992, as amended.

*Recommendation 2.2 is subject to consideration of feedback following the end of the public consultation period at midnight on Monday 16th February 2026.

**Subject to the meeting of Leicestershire County Council to be held on 18th February 2026.

3. Reason for Decisions Recommended

- 3.1 The Council is statutorily required to determine its own Council Tax Requirement and to determine the Council Tax for the 2026/27 financial year, after considering precepts set by the other preceptors.

4. Matters to consider

Background

- 4.1 Setting the level of Council Tax to be charged and calculating the total amount of Council Tax to be drawn from the Collection Fund, is the final stage of the budget process. The amount of funding the Council may raise in Council Tax is limited by:

- The number and size of properties in the district on which a charge for Council Tax can be applied (referred to as the Council Tax Base), and
- The maximum increase that may be applied to the current Council Tax level (without a referendum being triggered).

Blaby's Council Tax Base for 2026/27 is 34,926.50 and this was approved at a meeting of the Cabinet Executive on 12th January 2026.

Each year the government sets out the principles that determine whether a local authority's proposed council tax increase is excessive. For 2026/27, the basic amount of council tax for a shire district council is considered excessive if:

- It is 3%, or more than 3%, greater than the basic amount of council tax in 2025/26; **and**
- It is more than £5 greater than the basic amount of council tax in 2025/26.

This means that Blaby can increase its Band D council tax by the greater of 2.99% or £5 in 2026/27 without triggering a referendum. If a referendum were to be triggered this would require the local electorate to be given an opportunity to vote to support or veto the increase in council tax.

The table below illustrates the impact on each council tax band if the council tax is increased by 2.99%:

A	B	C	D	E	F	G	H
£3.88	£4.53	£5.18	£5.83	£7.12	£8.41	£9.71	£11.66

4.2 Proposal(s)

The OPCC set its budget and Council Tax on 12th February 2026, which resulted in the Police and Crime Panel approving a 5% (£15) increase for a Band D property. The Combined Fire Authority approved an increase of 5.77% (£5) to its Band D Council Tax at a meeting on 11th February 2026. Finally, Leicestershire County Council are due to set its Council Tax requirement on 18th February 2026, proposing an increase of 2.99%. Both the PCC and Combined Fire Authority increases represent the maximum increase permissible under the Council Tax Referendum Principles.

The Council Tax Requirement for Blaby has been determined to be £7,006,913 and is calculated as follows:

	2025/26 £	2026/27 £
General Fund Budget Requirement	15,406,931	19,177,658
Finance by:		
Revenue Support Grant	(95,767)	(6,484,521)
National Non Domestic Rates	(3,861,306)	(1,557,667)
Lower Tier Services Grant	0	0
Funding Guarantee	0	0
Funding Floor	(1,573,114)	0
Section 31 Grant - NNDR Compensation	(2,738,694)	(2,431,498)
Services Grant	0	0
New Homes Bonus Grant	(426,048)	0
Transitional Funding	0	(321,867)
Adjustment Support Grant	0	(1,382,660)
Council Tax (Surplus) / Deficit	42,056	7,468
Council Tax Requirement	6,754,058	7,006,913

The Council Tax Requirement, including all preceptors, is shown in the table below. The percentage increase takes account of both the increase in the Council Tax Base, and the increase in Band D Council Tax.

	2025/26 £	2026/27 £	Change £
Leicestershire County Council	58,302,212	60,485,304	2,183,092
Leicestershire, Leicestershire & Rutland	3,004,491	3,201,112	196,621
Combined Fire Authority			
Office of the Police & Crime	10,409,807	11,009,888	600,081
Commissioner for Leicestershire			
Blaby District Council	6,754,058	7,006,913	252,855
Parish Councils (Aggregate)	4,978,992	5,271,519	292,527
Total	83,449,560	86,974,736	3,525,176

The Average Council Tax for each household is calculated by taking the precept requirement and dividing it by the Council Tax Base. This average is always shown as a Band D equivalent.

The table below shows the resulting Band D Council Tax amount for each of the preceptors that comprise the Council Tax bill. The Parish element is not shown in this table but is added on depending on the Parish in which the household is situated. Appendix A provides details of all individual Parish precepts.

	2025/26 £	2026/27 £	Change
Leicestershire County Council	1,681.50	1,731.79	2.99%
Leicestershire, Leicestershire & Rutland Combined Fire Authority	86.65	91.65	5.77%
Office of the Police & Crime Commissioner for Leicestershire	300.23	315.23	5%
Blaby District Council	194.79	200.62	2.99%
Total	2,263.17	2,339.29	3.36%

All other bands are calculated by applying a ratio to the Band D Council Tax.

The average parish Council Tax is £150.93 which, when added to the figures in the table above, gives an overall Band D average charge of £2,490.22. By way of comparison, the current year Band D average charge is £2,406.77. The relevant Council Tax for each of the bands, including the average Parish charge, is:

A	B	C	D	E	F	G	H
£1,660.15	£1,936.85	£2,213.53	£2,490.22	£3,043.60	£3,596.98	£4,150.35	£4,980.44

In accordance with Section 30-36 of the Local Government and Finance Act, 1992, the Council Tax payable for each band of property has been determined taking into account the individual precept requirement for each Parish Council. This information is set out in Appendix B.

4.3 Relevant Consultations

Major preceptors and all Parishes have been consulted to obtain their precept requirements for 2026/27.

As part of the annual budget consultation exercise, residents have been asked for their views on increasing the Council Tax for 2026/27. The consultation had not closed at the point of publication of this report. The results will be included at Appendix D and a verbal update will be given when the report is presented at the Cabinet Meeting.

4.4 Significant Issues

In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities and there are no areas of concern.

5. Environmental impact

- 5.1 No Net Zero and Climate Impact Assessment (NZCIA) is required for this report.

6. What will it cost and are there opportunities for savings?

- 6.1 The financial implications of this report are dealt with in the report General Fund Budget Proposals 2026/27 also included on this agenda.

7. What are the risks and how can they be reduced?

7.1

Current Risk	Actions to reduce the risks
Not performing the calculations correctly and therefore issuing Council Tax demands to residents incorrectly	All precept amounts are formally notified to the Council by each authority or Parish. Meticulous calculations and independent checks are made to ensure accuracy
Not performing the calculations correctly and therefore issuing Council Tax demands to residents incorrectly	All precept amounts are formally notified to the Council by each authority or Parish. Meticulous calculations and independent checks are made to ensure accuracy

8. Other options considered

- 8.1 None – the setting of the Council Tax Requirement is a statutory requirement, and changes to Council Tax Support and discretionary liability must be approved by Full Council.

9. Appendix

- 9.1 Appendix A – Comparison of Band D Tax by Parish
- 9.2 Appendix B – Total Council Tax Amounts by Band 2026/27
- 9.3 Appendix C – Draft Resolution

10. Background paper(s)

- 10.1 General Fund Budget Proposals 2026/27
Council Tax Setting 2026/27 files held by Finance Services

11. Report author's contact details

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Appendix A									
Comparison of Band D Tax by Parish:								APPENDIX A	
		Total Tax		Increase		Parish Components		Increase/(Decrease)	
		2026/27	2025/26	£	%	2026/27	2025/26	£	%
	Aston Flamville	2,339.29	2,263.17	76.12	3.36	0.00	0.00	0.00	0.00
	Blaby	2,546.15	2,470.88	75.27	3.05	206.86	207.71	(0.85)	(0.41)
	Braunstone Town	2,577.30	2,493.49	83.81	3.36	238.01	230.32	7.69	3.34
	Cosby	2,503.53	2,412.49	91.04	3.77	164.24	149.32	14.92	9.99
	Countesthorpe	2,530.32	2,438.85	91.47	3.75	191.03	175.68	15.35	8.74
	Croft	2,582.98	2,454.30	128.68	5.24	243.69	191.13	52.56	27.50
	Elmesthorpe	2,383.48	2,305.57	77.91	3.38	44.19	42.40	1.79	4.22
	Enderby	2,489.63	2,403.67	85.96	3.58	150.34	140.50	9.84	7.00
	Glenfield	2,452.38	2,373.17	79.21	3.34	113.09	110.00	3.09	2.81
	Glen Parva	2,496.84	2,416.29	80.55	3.33	157.55	153.12	4.43	2.89
	Huncote	2,500.35	2,409.59	90.76	3.77	161.06	146.42	14.64	10.00
	Kilby	2,420.69	2,340.47	80.22	3.43	81.40	77.30	4.10	5.30
	Kirby Muxloe	2,457.24	2,375.51	81.73	3.44	117.95	112.34	5.61	4.99
	Leicester Forest East	2,419.81	2,340.73	79.08	3.38	80.52	77.56	2.96	3.82
	Leicester Forest West	2,339.29	2,263.17	76.12	3.36	0.00	0.00	0.00	0.00
	Lubbesthorpe	2,391.42	2,319.27	72.15	3.11	52.13	56.10	(3.97)	(7.08)
	Narborough	2,493.31	2,405.82	87.49	3.64	154.02	142.65	11.37	7.97
	Potters Marston	2,339.29	2,263.17	76.12	3.36	0.00	0.00	0.00	0.00
	Sapcote	2,490.14	2,389.15	100.99	4.23	150.85	125.98	24.87	19.74
	Sharnford	2,443.39	2,364.76	78.63	3.33	104.10	101.59	2.51	2.47
	Stoney Stanton	2,439.78	2,359.82	79.96	3.39	100.49	96.65	3.84	3.97
	Thurlaston	2,459.29	2,378.56	80.73	3.39	120.00	115.39	4.61	4.00
	Whetstone	2,456.81	2,376.61	80.20	3.37	117.52	113.44	4.08	3.60
	Wigston Parva	2,339.29	2,263.17	76.12	3.36	0.00	0.00	0.00	0.00
	Parish Average	2,490.22	2,406.77	83.45	3.47	150.93	143.60	7.33	5.10
	Blaby District Council					200.62	194.79	5.83	2.99
	the Office of the Police & Crime Commissioner (OPCC) for Leicestershire					315.23	300.23	15.00	5.00
	Leicester, Leicestershire & Rutland Combined Fire Authority					91.65	86.65	5.00	5.77
	Leicestershire County Council - includes an element for Adult Social Care Services					1,731.79	1,681.50	50.29	2.99

DRAFT RESOLUTION**COUNCIL TAX 2026/27**

The Council is recommended to resolve as follows:

1. That it be noted that on 12th January 2026 the Council calculated the Council Tax Base for 2026/27.
 - (a) for the whole district as 34,926.50 [Item T in the formula in Section 31B of the Local Government Finance Act 1992 (the Act), as amended by the Localism Act 2011; and
 - (b) for dwellings in those parts of its district to which a Parish precept relates as listed below:

Parish of:	Band D Equivalent Properties
Aston Flamville	109.18
Blaby	2,208.62
Braunstone Town	4,905.42
Cosby	1,178.20
Countesthorpe	2,604.93
Croft	564.51
Elmesthorpe	308.67
Enderby	1,954.23
Glenfield	3,845.26
Glen Parva	1,875.04
Huncote	641.03
Kilby	129.54
Kirby Muxloe	2,064.32
Leicester Forest East	2,464.51
Leicester Forest West	15.92
Lubbesthorpe	1,150.96
Narborough	3,012.61
Potters Marston	13.34
Sapcote	1,256.79
Sharnford	396.53
Stoney Stanton	1,481.09
Thurlaston	289.60
Whetstone	2,438.06
Wigston Parva	18.14

2. Calculate that the Council Tax Requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £7,006,913.
3. That the following amounts be calculated by the Council for the year 2026/27 in accordance with new Sections 31 to 36 of the Act:
 - (a) £48,024,635 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 (**i.e., gross expenditure including parish precepts**).
 - (b) £35,746,203 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (**i.e., gross income including government grants**).
 - (c) £12,278,432 being the amount by which the aggregate at 3(a) above exceeds the aggregate of 3(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 of the Act) (**i.e., Council Tax Requirement including parish precepts**).
 - (d) £351,5506 being the amount at 3(c) above (Item R) divided by the amount at 1(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (**i.e., average Band D Council Tax including parish precepts**).
 - (e) £5,271,519 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (**i.e., Parish Council precepts**).
 - (f) £200.6188 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(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 for dwellings in those parts of its areas to which no special item relates (**i.e., District Council Band D Council Tax**).

(g) Basic Amount of Council Tax by Parish 2026/27 (£)

Aston Flamville	200.6188
Blaby	407.4815
Braunstone Town	438.6261
Cosby	364.8583
Countesthorpe	391.6481
Croft	444.3098
Elmesthorpe	244.8084
Enderby	350.9542
Glenfield	313.7136
Glen Parva	358.1728
Huncote	361.6830
Kilby	282.0222
Kirby Muxloe	318.5705
Leicester Forest East	281.1354
Leicester Forest West	200.6188
Lubbesthorpe	252.7492
Narborough	354.6381
Potters Marston	200.6188
Sapcote	351.4650
Sharnford	304.7219
Stoney Stanton	301.1117
Thurlaston	320.6153
Whetstone	318.1401
Wigston Parva	200.6188

being the amounts given by adding to the amount at 2(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 1(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) Calculation of Basic Amounts of Council Tax by parish for Different Valuation Bands

The amounts shown in Table A attached being the amounts given by multiplying the amounts at 2(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.

4. That it be noted for the year 2026/27 the major precepting authorities have issued precepts 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 in the table below: -

<u>Precepting Authority</u>	<u>Valuation Bands (£)</u>			
Leicestershire County Council	A	1,154.5255	E	2,116.6301
	B	1,346.9465	F	2,501.4720
	C	1,539.3674	G	2,886.3138
	D	1,731.7883	H	3,463.5766
Office of the Police & Crime Commissioner for Leicestershire	A	210.1535	E	385.2814
	B	245.1790	F	455.3325
	C	280.2046	G	525.3837
	D	315.2302	H	630.4604
Leicester, Leicestershire & Rutland Combined Fire Authority	A	61.1019	E	112.0201
	B	71.2855	F	132.3874
	C	81.4692	G	152.7547
	D	91.6528	H	183.3056

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2024/25 for each part of its area and for each of the categories of dwelling shown in Table B attached.
6. Determines that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992.

Table A	Appendix C - Table A								
	District Council Tax Amounts By Band 2026/27								
	A	B	C	D	E	F	G	H	
Aston Flamville	133.7459	156.0368	178.3278	200.6188	245.2008	289.7827	334.3647	401.2376	
Blaby	271.6544	316.9300	362.2058	407.4815	498.0330	588.5844	679.1359	814.9630	
Braunstone Town	292.4174	341.1536	389.8898	438.6261	536.0986	633.5710	731.0435	877.2522	
Cosby	243.2389	283.7786	324.3185	364.8583	445.9380	527.0175	608.0972	729.7166	
Countesthorpe	261.0988	304.6151	348.1316	391.6481	478.6811	565.7139	652.7469	783.2962	
Croft	296.2066	345.5742	394.9420	444.3098	543.0454	641.7808	740.5164	888.6196	
Elmesthorpe	163.2056	190.4065	217.6074	244.8084	299.2103	353.6121	408.0140	489.6168	
Enderby	233.9695	272.9643	311.9593	350.9542	428.9441	506.9338	584.9237	701.9084	
Glenfield	209.1424	243.9994	278.8565	313.7136	383.4278	453.1419	522.8560	627.4272	
Glen Parva	238.7819	278.5788	318.3758	358.1728	437.7668	517.3607	596.9547	716.3456	
Huncote	241.1220	281.3090	321.4960	361.6830	442.0570	522.4310	602.8050	723.3660	
Kilby	188.0148	219.3506	250.6864	282.0222	344.6938	407.3654	470.0370	564.0444	
Kirby Muxloe	212.3804	247.7770	283.1738	318.5705	389.3640	460.1574	530.9509	637.1410	
Leicester Forest East	187.4236	218.6608	249.8981	281.1354	343.6100	406.0845	468.5590	562.2708	
Leicester Forest West	133.7459	156.0368	178.3278	200.6188	245.2008	289.7827	334.3647	401.2376	
Lubbesthorpe	168.4995	196.5827	224.6659	252.7492	308.9157	365.0822	421.2487	505.4984	
Narborough	236.4254	275.8296	315.2338	354.6381	433.4466	512.2550	591.0635	709.2762	
Potters Marston	133.7459	156.0368	178.3278	200.6188	245.2008	289.7827	334.3647	401.2376	
Sapcote	234.3100	273.3616	312.4133	351.4650	429.5684	507.6717	585.7750	702.9300	
Sharnford	203.1480	237.0059	270.8639	304.7219	372.4379	440.1538	507.8699	609.4438	
Stoney Stanton	200.7412	234.1979	267.6548	301.1117	368.0255	434.9391	501.8529	602.2234	
Thurlaston	213.7436	249.3674	284.9914	320.6153	391.8632	463.1110	534.3589	641.2306	
Whetstone	212.0934	247.4423	282.7912	318.1401	388.8379	459.5357	530.2335	636.2802	
Wigston Parva	133.7459	156.0368	178.3278	200.6188	245.2008	289.7827	334.3647	401.2376	

Table B								Appendix C - Table B	
	Total Council Tax Amounts By Band 2026/27								
		A	B	C	D	E	F	G	H
	Aston Flamville	1,559.53	1,819.46	2,079.37	2,339.29	2,859.13	3,378.97	3,898.80	4,678.58
	Blaby	1,697.44	1,980.35	2,263.25	2,546.15	3,111.96	3,677.77	4,243.57	5,092.30
	Braunstone Town	1,718.20	2,004.58	2,290.93	2,577.30	3,150.03	3,722.76	4,295.48	5,154.60
	Cosby	1,669.02	1,947.20	2,225.36	2,503.53	3,059.87	3,616.20	4,172.53	5,007.06
	Countesthorpe	1,686.88	1,968.04	2,249.17	2,530.32	3,092.61	3,654.90	4,217.18	5,060.64
	Croft	1,721.99	2,009.00	2,295.98	2,582.98	3,156.97	3,730.97	4,304.95	5,165.96
	Elmesthorpe	1,588.99	1,853.83	2,118.65	2,383.48	2,913.14	3,442.80	3,972.45	4,766.96
	Enderby	1,659.75	1,936.39	2,213.00	2,489.63	3,042.87	3,596.12	4,149.36	4,979.26
	Glenfield	1,634.93	1,907.42	2,179.90	2,452.38	2,997.36	3,542.33	4,087.29	4,904.76
	Glen Parva	1,664.57	1,942.00	2,219.42	2,496.84	3,051.70	3,606.55	4,161.39	4,993.68
	Huncote	1,666.91	1,944.73	2,222.54	2,500.35	3,055.99	3,611.62	4,167.24	5,000.70
	Kilby	1,613.80	1,882.77	2,151.73	2,420.69	2,958.62	3,496.55	4,034.47	4,841.38
	Kirby Muxloe	1,638.16	1,911.20	2,184.22	2,457.24	3,003.29	3,549.34	4,095.39	4,914.48
	Leicester Forest East	1,613.21	1,882.08	2,150.94	2,419.81	2,957.54	3,495.27	4,032.99	4,839.62
	Leicester Forest West	1,559.53	1,819.46	2,079.37	2,339.29	2,859.13	3,378.97	3,898.80	4,678.58
	Lubbesthorpe	1,594.28	1,860.01	2,125.71	2,391.42	2,922.84	3,454.27	3,985.68	4,782.84
	Narborough	1,662.21	1,939.25	2,216.28	2,493.31	3,047.38	3,601.44	4,155.50	4,986.62
	Potters Marston	1,559.53	1,819.46	2,079.37	2,339.29	2,859.13	3,378.97	3,898.80	4,678.58
	Sapcote	1,660.09	1,936.78	2,213.46	2,490.14	3,043.50	3,596.86	4,150.21	4,980.28
	Sharnford	1,628.93	1,900.43	2,171.91	2,443.39	2,986.37	3,529.34	4,072.31	4,886.78
	Stoney Stanton	1,626.53	1,897.62	2,168.70	2,439.78	2,981.95	3,524.13	4,066.29	4,879.56
	Thurlaston	1,639.53	1,912.79	2,186.03	2,459.29	3,005.79	3,552.30	4,098.79	4,918.58
	Whetstone	1,637.88	1,910.87	2,183.83	2,456.81	3,002.77	3,548.72	4,094.67	4,913.62
	Wigston Parva	1,559.53	1,819.46	2,079.37	2,339.29	2,859.13	3,378.97	3,898.80	4,678.58