

Council tax – district element

24/02/2026

COUNCIL – 24 FEBRUARY 2026

9. COUNCIL TAX – DISTRICT ELEMENT

(DoF)

Summary

- 1.1 This report allows the Council to set the district element of the Council Tax for 2026/27. This includes the parish precepts.

Recommendations

- 2.1 That the following amounts be calculated for the year 2026/27, in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

- (a) £55,457,160 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) £44,057,072 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £11,400,088 being the amount by which the aggregate (a) above exceeds the aggregate at (b) above.
- (d) £284.11 being the amount at (c) above divided by the council tax base, as the basic amount of its Council Tax for the year (including parish precepts).
- (e) £4,177,830 being the aggregate amount of all special items (parish precepts and special expenses)
- (f) £179.99 being the basic amount of its Council Tax for the year for dwellings in those parts of the area to which no special item relates.

(g)

Parts of the Council's Area	£
Abbots Langley	307.40
Batchworth	279.32
Chorleywood	291.46
Croxley Green	294.43
Sarratt	282.63
Watford Rural	255.68
Unparished	266.54

being the amounts given by adding to the amount at (f) above the amounts of the special item or items relating to the dwellings in those parts of the Council's area listed above divided by the council tax base, 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)

Parts of the Council's Area	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Abbots Langley	204.93	239.09	273.24	307.40	375.71	444.02	512.33	614.80
Batchworth	186.21	217.25	248.28	279.32	341.39	403.46	465.53	558.64
Chorleywood	194.30	226.69	259.08	291.46	356.23	421.00	485.76	582.92
Croxley Green	196.28	229.00	261.71	294.43	359.86	425.29	490.71	588.86
Sarratt	188.42	219.82	251.23	282.63	345.44	408.25	471.05	565.26
Watford Rural	170.45	198.86	227.27	255.68	312.50	369.32	426.13	511.36
Unparished	177.69	207.31	236.92	266.54	325.77	385.01	444.23	533.08

being the amounts given by multiplying the amounts at (g) above by the proportion in paragraph 3.7.

Background

3.1 The calculations below comply with the Local Government Finance Act 1992 ("The Act"), as amended by the Localism Act 2011.

3.2 The details below show the calculations made in arriving at the recommendations and are cross referenced accordingly.

Details

4.1 *The Council Tax Base*

At its meeting on 9 December 2025, the Council approved the Council Tax Base for 2026/27 as follows:

Parish	Band D Equivalents 2026/27
Abbots Langley	8,968.7
Batchworth	6,632.5
Chorleywood	6,354.8
Croxley Green	5,748.5
Sarratt	1,108.9
Watford Rural	7,625.2
Unparished	3,686.2
Total District	40,124.8

4.2 **Calculation of Council Tax Requirement**

The Council must calculate its aggregate expenditure (a), its aggregate income (b) and the difference between the two, being termed the Council Tax Requirement (c).

Council Tax Requirement	£
Aggregate Expenditure (a)	55,457,160
Aggregate Income (b)	(44,057,072)
Council Tax Requirement (c)	11,400,088

4.3 **Basic Amount of Tax**

This is calculated by dividing the Council Tax Requirement by the Council Tax Base.

$$\frac{11,400,088}{40,124.8} = \text{£}284.11$$

This is the charge that, were there to be no special items in a part of the area, would be levied on a Band D property to meet District and Parish expenditure.

4.4 **Aggregate Amount of Special Items**

Special items include both Parish Precepts and Special Expenses:-

Area	Precepts £	Special Expenses £	Total £
Abbots Langley	1,141,819	893	1,142,712
Batchworth	198,510	460,298	658,808
Chorleywood	613,874	94,509	708,383
Croxley Green	499,770	158,111	657,881
Sarratt	113,821	0	113,821
Watford Rural	304,570	272,602	577,172
Unparished	0	319,053	319,053
Total	2,872,364	1,305,466	4,177,830

4.5 **Basic Amount of Council Tax for Dwellings in a Part of the District Where No Special Items to Apply.**

This calculation gives a basic amount of tax for a dwelling in a part of the area to which no special item relates. In fact there is no dwelling in the District to which this applies but the figure is calculated to enable special items in each part of the District to be subsequently added back:-

$$\text{Basic Amount of Tax} \quad - \quad \frac{\text{Aggregate of Special Items}}{\text{Council's Total Tax Base}}$$

$$\text{£}284.11 \quad - \quad \frac{\text{£}4,177,830}{40,124.8} \quad = \quad \text{£}179.99$$

This figure equates to the District Council's charge for "General Expenses".

4.6 **Council Tax for Part of the Council's Area**

This calculation adds back to the calculation at paragraph 3.5 above, the Special items that relate to each part of the District with regard to the tax base in each part:-

Special Items	Abbots Langley	Batchworth	Chorleywood	Croxley Green	Sarratt	Watford Rural	Unparished	Total
	£	£	£	£	£	£	£	£
Precepts	1,141,819.00	198,510.00	613,873.68	499,770.00	113,821.00	304,570.00	0.00	2,872,363.68
Special Expenses	893.00	460,298.00	94,509.00	158,111.00	0.00	272,602.00	319,053.00	1,305,466.00
Total	1,142,712.00	658,808.00	708,382.68	657,881.00	113,821.00	577,172.00	319,053.00	4,177,829.68
Divided by Tax Base	8,968.70	6,632.50	6,354.80	5,748.50	1,108.90	7,625.20	3,686.20	40,124.80
Sub Total	127.41	99.33	111.47	114.44	102.64	75.69	86.55	
Add Council Tax if no Special Items existed	179.99	179.99	179.99	179.99	179.99	179.99	179.99	
Total	307.40	279.32	291.46	294.43	282.63	255.68	266.54	

4.7 **Charges for Each Band**

The figures for each band of property are arrived at by taking the charge for a band D property and applying the following proportions: -

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
6:9	7:9	8:9	9:9	11:9	13:9	15:9	18:9

4.8 **Major Precepting Authorities**

The Police and Crime Commissioner for Hertfordshire and Hertfordshire County Council have agreed their 2026/27 precepts issued to the Council, in accordance with Section 40 of the Act. Precepts for these authorities are added to this Council's charges to arrive at a total council tax charge.

Options/Reasons for Recommendation

5.1 The report is made to set this Council's element of the Council Tax for 2026/27.

Policy/Budget

6.1 The recommendations in this report are within the Council's agreed policy and budgets.

Equal Opportunities, Staffing, Environmental, Community Safety, Customer Services Centre, Communications & Website, Risk Management and Health & Safety Implications

7.1 None specific.

Financial Implications

8.1 Applying the charges will generate the income required to meet District and Parish Councils' expenditure after discounts and non-payment, allowance for which has been included in the Council Tax Base.

Legal Implications

9.1 This report and its recommendations comply with the requirements of the Local Government Finance Act 1992 as amended.

9.2 The Government announced that for district councils, their relevant basic amount of council tax in 2026/27 will require a referendum if it is either:

- 3%, or more than 3% above its 2025/26 level; and
- more than £5.00 above its 2025/26 level.

The relevant basic amount of council tax is the total of the district element of the council tax requirement (including special expenses) or £212.53 compared to £206.36 in 2025/26. The average increase in the district for 2026/27 for a Band D property is 2.99%. Therefore, there is no need for a referendum on the 2026/27 district element of the council tax charge as this is below 3%.

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Background Papers:

Local Government Finance Act 1992

The approved budget for 2026/27

Preceptor's notifications (HCC & P&CC)

Appendix 1 – Special Items

Council 9 December 2025 - Council Tax Base 2026/27 report

APPENDIX 1

Special Items

Council Tax Special Items 2026/27	Abbots Langley £	Batchworth £	Chorleywood £	Croxley Green £	Sarratt £	Watford Rural £	Unparished £	Total £
Special Expenses								
Aquadrome	0	108,178	0	0	0	0	0	108,178
Playing Fields and Open Spaces	0	241,257	77,614	151,682	0	234,848	220,137	925,538
Trees & Landscapes	893	18,752	16,895	6,429	0	40,754	1,072	84,795
Watersmeet	0	92,111	0	0	0	0	97,844	189,955
Community Halls	0	0	0	0	0	(3,000)	0	(3,000)
Total Special Expenses	893	460,298	94,509	158,111	0	272,602	319,053	1,305,466
Parish Council Precepts	1,141,819	198,510	613,874	499,770	113,821	304,570	0	2,872,364
Total Special Items	1,142,712	658,808	708,383	657,881	113,821	577,172	319,053	4,177,830
Council Tax Base	8,968.7	6,632.5	6,354.8	5,748.5	1,108.9	7,625.2	3,686.2	40,124.8
Band D Charge for Special Items	127.41	99.33	111.47	114.44	102.64	75.69	86.55	

