

Setting the council tax

24/02/2026

COUNCIL - 24 FEBRUARY 2026

10. SETTING THE COUNCIL TAX (DoF)

1 Summary

1.1 This report allows the Council to set the Council Tax for 2026/27.

2 Recommendations

2.1 That it be noted that for the year 2026/27 the Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:-

Precepting Authority	Valuation Band							
	A £	B £	C £	D £	E £	F £	G £	H £
Hertfordshire County Council	1030.46	1202.20	1373.95	1545.69	1889.18	2232.66	2576.15	3091.38
Hertfordshire County Council Adult Social Care	208.33	243.06	277.78	312.50	381.94	451.39	520.83	625.00
Police & Crime Commissioner	186.67	217.78	248.89	280.00	342.22	404.44	466.67	560.00
Total	1425.46	1663.04	1900.62	2138.19	2613.34	3088.49	3563.65	4276.38

2.2 That, having calculated the aggregate in each case the Council in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings shown below:-

Parts of the Council's Area	Valuation Band & Charges							
	A £	B £	C £	D £	E £	F £	G £	H £
Abbots Langley	1630.39	1902.13	2173.86	2445.59	2989.05	3532.51	4075.98	4891.18
Batchworth	1611.67	1880.29	2148.90	2417.51	2954.73	3491.95	4029.18	4835.02
Chorleywood	1619.76	1889.73	2159.70	2429.65	2969.57	3509.49	4049.41	4859.30
Croxley Green	1621.74	1892.04	2162.33	2432.62	2973.20	3513.78	4054.36	4865.24
Sarratt	1613.88	1882.86	2151.85	2420.82	2958.78	3496.74	4034.70	4841.64
Watford Rural	1595.91	1861.90	2127.89	2393.87	2925.84	3457.81	3989.78	4787.74
Unparished	1603.15	1870.35	2137.54	2404.73	2939.11	3473.50	4007.88	4809.46

3 Background

3.1 The Council at its meeting on 24 February 2026 set the 2026/27 district element of the council tax charge including parish precepts and special expenses.

3.2 This report consolidates the decision made by this Council and the two precepting bodies, namely Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire to give an overall charge for residents of Three Rivers District Council for 2026/27.

4 Details

4.1 *Major Precepting Authorities*

In accordance with section 40 of the Local Government Finance Act, The Police and Crime Commissioner for Hertfordshire agreed a £15 increase (Band D property) in his precept requirement for 2026/27. Hertfordshire County Council agreed a 2.99% increase on its relevant basic amount of council tax and a 2% increase relating to the social care fund for 2026/27. Applying the appropriate proportions gives the charges shown in Recommendation 2.1.

4.2 *Total Charge for Each Area and Each Band*

This is derived by adding the figures the District and Parish Charge to those in recommendation 2.1 (Major Precepting Authorities) to give a total charge on each area for each band.

5 Options/Reasons for Recommendation

5.1 The report is made to set the Council Tax for 2026/27.

6 Policy/Budget

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

7 Staffing, Equal Opportunities, Community Safety, Risk Management, Website, Customer Services Centre and Environmental Implications

7.1 None specific.

8 Financial Implications

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

9 Legal Implications

9.1 This report and its recommendations comply with the Local Government Finance Act 1992 ("The Act") as amended by The Localism Act 2011.

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Background Papers:

Local Government Finance Act 1992

Report to Council – 24 February 2026 - Council Tax – District Element

