



Report To:	Full Council
Date:	2 nd March 2026
Subject:	Council Tax Setting 2026/27
Purpose:	To set the amounts of Council Tax applicable for 2026/27 for each valuation band and in each part of the Borough.
Portfolio Holder:	Councillor Sandeep Ghosh, Portfolio Holder for Finance and Economic Growth
Report Of:	Russell Stone, Director of Finance (S151 Officer)
Report Author:	Russell Stone, Director of Finance (S151 Officer) Ramesh Prashar, Interim Finance Consultant Nicole Hayes, Head of Finance Delivery - BBC (PSPSL)
Ward(s) Affected:	All
Exempt Report:	No

Summary

This report incorporates relevant resolutions for the setting of the Council Tax for 2026/27.

Recommendations

It is recommended that Council approves the formal Council Tax resolutions for 2026/27 as set out in Appendix A and summarised in paragraph 4.1 and the accompanying Appendices B to F.

Reasons for Recommendations

To comply with the Local Government Finance Act 1992 (as amended).

Other Options Considered

No other options have been put forward.

1. Background

- 1.1 This report incorporates relevant resolutions for the setting of the Council Tax for 2026/27.

2. Report

- 2.1. Formal resolutions are required to set the Council Tax in accordance with the Local Government Finance Act 1992 (as amended). These resolutions incorporate the precept requirement for Boston Borough Council, as well as all other Authorities that issue a precept in the Borough. The required resolutions are detailed at Appendix A.
- 2.2. Schedule 5 of the Localism Act 2011 introduced a change to the Local Government Act 1992. This makes provision for Council Tax Referendums to be held if an authority increases its basic amount of Council Tax in excess of principles determined by the Secretary of State.
- 2.3. These principles are set each year and for 2026/27 the trigger levels have been set as follows:
- Lincolnshire County Council, as an Adult Social Care (ASC) Authority, can increase its core Council Tax by no more than 5% (comprising 2% for the Adult Social Care Precept, and 3% for other expenditure).
 - Lincolnshire Police and Crime Commissioner (LPCC) - If the basic amount of Council Tax increases by more than £15.00 above its 2025/26 value for a typical Band D property.
 - Boston Borough Council – If the basic amount of Council Tax increases by 3% (or more than 3%) or more than £5, whichever is the greater.
 - Local precepting authorities (Parish Councils) are not subject to a Council Tax referendum.
- 2.4. Based on the Council Tax resolutions at Appendix A none of the precepting authorities are setting a Council Tax level that would require a referendum.

3. Boston Borough Council Budget

- 3.1. The Boston Borough Council budget for 2026/27 was considered by Cabinet on 18 February 2026 and recommendations have been provided this Council meeting on 2 March 2026, setting the Band D Council Tax at £231.48, a £7.83 (3.50%) increase on 2025/26. The Budget report is based on the Local Government Finance Settlement advised by the Ministry of Housing, Communities and Local Government.

- 3.2. Boston Special Expenses – It is proposed the amount to be charged to the residents of Boston for services provided in their town (Boston Special Expenses) are as follows:

Gross Expenditure	£779,470
Less Reserves Funding	-
Expenditure to be Charged to Residents	£779,470
Tax Base (Number of Band D equivalent properties)	9,455
Band D (£.p)	£82.44
% Change from 2025/26	1.67%

4. Council Tax Resolutions

- 4.1. The required resolutions for the approval of the levels of Council Tax are set out at Appendix A. The figures relating to the Borough Council and the average of the parishes are summarised in the following table:

Resolution Reference	Description	BBC	Parish Precept (including Boston Special Expenses)	Total
3a	Gross Expenditure	£38,320,896	£1,463,742	£39,784,638
3b	Gross Income	£33,558,890	-	£33,558,890
3c		£4,762,006	£1,463,742	£6,225,748
1a	Tax Base (No.)	20,572	20,572	20,572
3d 3f	Band D Council Tax	£231.48	£71.15	£302.63

- 4.2. The Council Tax bills for 2026/27 include the requirements of Town and Parish Councils (where relevant), Lincolnshire County Council and the Police and Crime Commissioner for Lincolnshire, who are all individually responsible for setting their own Council Tax levels. The Council Tax resolutions (resolution 3(e), 4 and 5) relating to these organisations are covered at Appendix A and summarised below.

5. Town and Parish Councils

- 5.1. The Town and Parish Council precepts (including Boston Special Expenses) are detailed at Appendix B and total £1,463,742. The average band D charge is £71.15 for 2026/27, an increase of 3.17%. Appendix D shows the combined parish and borough precepts for all valuation bands.

6. Lincolnshire County Council

- 6.1. Lincolnshire County Council is due to meet on 20 February 2026 to consider the precept for 2026/27, the current recommendation is setting a Council Tax Band D charge of £1,673.01 (£1,625.85 for 2025/26) which is a £47.16 (2.90%) increase.

7. Police and Crime Commissioner for Lincolnshire

- 7.1. The Police and Crime Commissioner's budget for 2026/27 was approved by the Lincolnshire Police and Crime Panel on 6 February 2026. The proposed Council Tax Requirement represents a Council Tax Band D charge of £333.09 (£318.15 for 2025/26) which is a £14.94 increase (4.70%), although this is subject to final confirmation by the Police and Crime Commissioner.

8. Summarised Overall Band D Position

- 8.1. Based on the formal Council Tax resolutions the total (average) band D Council Tax will be as follows: (subject to formal confirmation of the LCC and LPCC Values).

	2025/26 £	2026/27 £	Increase £	Increase %
Boston Borough Council	223.65	231.48	7.83	3.50
Lincolnshire County Council	1,625.85	1,673.01	47.16	2.90
Police and Crime Commissioner for Lincolnshire	318.15	333.09	14.94	4.70
Sub total	2,167.65	2,237.58	69.93	3.23
Town and Parish Council, including Boston Special Expenses (average)	68.97	71.15	2.18	3.16
Total	2,236.62	2,308.73	72.11	3.22

- 8.2. The RBA takes into account the total of the Boston Borough Council precepts plus Boston Special Expenses, the table below demonstrates the annual increase is within the 3% threshold when considering the RBA.

Relevant Basic Amount Calculation	2025/26		2026/27		Movement	
	Precept £	Band D £	Precept £	Band D £	£	%
Boston Special Expenses	769,057	81.09	779,470	82.44	1.35	1.67
BBC	4,538,082	223.65	4,762,006	231.48	7.83	3.50
Total – RBA	5,307,139	261.55	5,541,476	269.37	7.82	2.99
Tax Base	No of Band D Properties		No of Band D Properties		Change in Properties	%
Boston Special Expenses	9,484		9,455		(29)	(0.31)
BBC	20,291		20,572		281	1.38

8.3. Appendix E shows the combined Council Tax charges to include all precepting authorities by parish and valuation band.

9. Options

9.1. Approve the recommendations of this report.

Implications

South and East Lincolnshire Councils Partnership

To set the amounts for Council Tax applicable for 2026/27 for each valuation band and in each part of the Borough, by the required deadline for Boston Borough Council which will facilitate billing for the year.

Council Tax is set in accordance with the resolutions and will maintain a balanced budget in 2026/27 as per the recommendations from Cabinet in the Budget, Medium Term Financial Strategy, Capital Programme and Capital Strategy Treasury management Policy/Strategy, and Annual Delivery Plan report for 2026/27.

Corporate Priorities

None

Staffing

None

Workforce Capacity Implications

None

Constitutional and Legal Implications

Local Government Finance Act 1992 as amended applies.

Under section 52ZC of the 1992 Act the question of whether an authority's relevant basic amount of Council Tax is excessive must be decided in accordance with a set of principles determined by the Secretary of State.

The principles for a financial year must be set out in a report which must be laid before and approved by the House of Commons. If the report for a financial year is not approved on or before the date on which the local government finance report for the same year is approved by the House of Commons, no principles have effect for that year and accordingly no authority's relevant basic amount of Council Tax is capable of being excessive for that year.

Paragraph 2.3 specifies the proposed referendum principles as they apply to those authorities precepting on Boston Borough Council. This report is required by virtue of the Local Government Finance Act 1992 (as amended).

Data Protection

None

Financial

Financial implications are detailed in the Budget, Medium Term Financial Strategy and Capital Strategy report for 2026/27 and as set out in the report above.

Parish Council precepts are financed by parish taxpayers in the same way as special expenses. The additions applicable to the borough level of Council Tax for parish expenses are shown in the appendices to this report. The average parish Band D including Boston Special Expenses, addition to the borough level of Council Tax will amount to £71.15 (£68.97 for 2025/26), an increase of £2.18 (3.16%) on last year.

The Authority must submit a Council Tax Requirement (CTR1) within 7 days of approval of the Council Tax Resolutions. All summary figures quoted in this report are included in the return which confirms that the Authority does not appear to be subject to a referendum.

Risk Management

Risk management is considered as part of the budget setting process.

Stakeholder / Consultation / Timescales

The Council has a legal duty to consult with persons or representative bodies who are subject to non-domestic rates on its budget proposals.

Reputation

None

Contracts

None

Crime and Disorder

None

Equality and Diversity/ Human Rights/ Safeguarding

New Equality Impact Assessments will be developed and published wherever these are required and will be made available during the management and decision-making of the Programme.

Health And Wellbeing

None

Climate Change and Environmental Implications

None

Acronyms

ASC	Adult Social Care
CTR1	Council Tax Requirement Return
LCC	Lincolnshire County Council
LPCC	Lincolnshire Police and Crime Commissioner
PSPSL	Public Sector Partnership Services Limited
RBA	Relevant Basic Amount

Appendices

Appendix A	Council Tax Resolutions 2026-27
Appendix B	Parish Council Tax Base Report 2026-27
Appendix C	Boston Borough Council plus Parishes Band D Council Tax 2026-27
Appendix D	Boston Borough Council plus Parishes Council Tax All Valuation Bands 2026-27
Appendix E	Council Tax including Lincolnshire County Council and Police and Crime Commissioner for All Valuation Bands 2026-27
Appendix F	Council Tax Resolution – Definitions

Background Papers

No background papers as defined in Section 100D of the Local Government Act 1972 were used in the production of this report.

Chronological History of this Report

A report on this item has not been previously considered by a Council body.

Report Approval

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