

Council Tax Resolution - Definitions

The following notes detail the information contained in the formal Council Tax resolution at Appendix A (and in Appendices B to E).

Paragraph Reference	Definition
1 (a)	The Council Tax Base for 2026/27.
1 (b)/App B	The Council Tax Base for 2026/27 broken down by Parish. Appendix B also shows the amount that the parish is precepting from the district and the Band D figure for that level of precept.
2	The amount raised for Boston Borough Council own use from Council Tax. It is the multiple of the tax base (1(a)) and Boston Borough's element of the Band D Council Tax (3 (f)).
3(a)	The estimated gross revenue expenditure for Boston Borough Council, plus parish precepts for 2026/27.
3(b)	The estimated gross revenue income for Boston Borough Council including use of balances and income from retained Non-Domestic Rates and Revenue Support Grant for 2026/27.
3(c)	Estimated gross revenue expenditure (3a) less estimated gross revenue income (3b) equals the Council's Council Tax requirement for 2026/27.
3(d)/App C	The basic amount of Council Tax for 2026/27 Boston Borough Council element plus the parish element for a Band D property.
3(e)	The total parish precepts for 2026/27.
3(f)	The Boston Borough Council only element of the Council Tax for 2026/27 (excluding parish element) for a Band D property.
4	The Lincolnshire County Council and the Police & Crime Commissioner Lincolnshire elements of the Council Tax for 2026/27 shown for each Valuation Band.
5/App D	The Lincolnshire County Council element plus the Police & Crime Commissioner Lincolnshire element plus the Boston Borough Council element, plus the parish element of the Council Tax, shown for each parish and for each Valuation Band. These are the gross amounts of the Council Tax bill for 2026/27.