

Appendix 11

Council Tax Setting 2026/27

1.1 The legislation governing the setting of Council Tax is contained in Sections 30 to 38 of the Local Government Finance Act 1992. Section 31B(1) requires a billing authority to calculate the basic amount of its Council Tax, which in Middlesbrough Council's case is that applicable to Band D dwellings in its area.

1.2 The calculation is made in accordance with a formula **R/T** where:

R is the amount calculated by the Middlesbrough Council as its Council Tax requirement for 2026/27, calculated in accordance with section 31A(4) of the Act. This has been calculated as **£78,459,566**.

T is the amount calculated by Middlesbrough Council as its Council Tax Base for 2026/27. On 3 December 2025 the Executive calculated the amount of **37,062.20** as its Council Tax Base for the year 2026/27 in accordance with Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

1.3 Application of the formula R/T thus gives a basic amount of Council Tax of **£2,116.97** for a Band D property in accordance with Section 31B(1) of the Act as shown in **Table 1** below:

Table 1 – Calculation of Basic Council Tax 2026/27: -

	£	£
Net Budget Requirement		200,840,344
Less:		
Revenue Support Grant	49,068,947	
Business Rates Top up Payment	46,750,026	
Retained Business Rates	24,474,805	
		120,293,778
		80,546,566
Estimated Collection Fund Surplus 2025/26		(2,087,000)
Council Tax Requirement	R	78,459,566
Taxbase	T	37,062.20
Basic Council Tax	(R) / (T)	2,116.97

The basic amount is now relevant only for statistical purposes but must still be calculated by law. It represents the average tax paid across the Council area, including parish precepts.

- 1.4 The calculation of the actual Council Tax (Band D) for parish and non-parish areas (Middlesbrough Council only element excluding Cleveland Police and Crime Commissioner and Cleveland Fire Authority precepts) is as follows:

a. Table 2 – Actual Council Tax (Band D) - Areas other than Nunthorpe and Stainton & Thornton Parishes – 2% increase: -

	£	£
Basic Amount as above:		2,116.97
Less : Parish Precepts	41,119	
Divided by Tax Base	37,062.20	
Equals		1.11
Band D Tax		2,115.86

b. Table 3 – Actual Council Tax (Band D) – Nunthorpe Parish: -

	£	£
Add: Parish Precept	26,871	
Divided by Tax Base	2,408.72	
Equals		11.16
Band D Tax		2,127.02

c. Table 4 - Actual Council Tax (Band D) Stainton & Thornton Parish: -

	£	£
Add: Parish Precept	14,248	
Divided by Tax Base	1,530.35	
Equals		9.31
Band D Tax		2,125.17

- 1.5 The calculation of the actual Council Tax for each valuation band for the Middlesbrough Council only element (excluding Cleveland Police and Crime Commissioner and Cleveland Fire Authority precepts) is shown in **Table 5** below:

Table 5 - Middlesbrough Council Tax bands 2026/27 (excluding Police & Fire Precepts): -

Middlesbrough Council Tax bands excluding Police & Fire Precepts				
Band	Proportion	Areas without Parishes £	Nunthorpe £	Stainton & Thornton £
A	6/9	1,410.57	1,418.01	1,416.78
B	7/9	1,645.67	1,654.35	1,652.91
C	8/9	1,880.76	1,890.68	1,889.04
D	1	2,115.86	2,127.02	2,125.17
E	11/9	2,586.05	2,599.69	2,597.43
F	13/9	3,056.24	3,072.36	3,069.69
G	15/9	3,526.43	3,545.03	3,541.95
H	18/9	4,231.72	4,254.04	4,250.34

- 1.6 Cleveland Fire Authority has set a precept for Middlesbrough of **£3,686,206** and a £5 (5.29%) increase in Band D Council Tax. Council Tax levels for 2026/27 are set out in **Table 6** below (*subject to formal approval on 13 February 2026*)

Table 6 – Cleveland Fire Authority Council Tax 2026/27 (subject to formal approval on 13 February 2026): -

Cleveland Fire Authority	
Band	Tax £
A	66.31
B	77.36
C	88.41
D	99.46
E	121.56
F	143.66
G	165.77
H	198.92

- 1.7 Cleveland Police and Crime Commissioner has set a precept of **£12,331,706** and a £15 (4.72%) increase in Band D Council Tax. Council Tax levels for 2026/27 are set out in **Table 7** below

Table 7 – Cleveland Police & Crime Commissioner Council Tax 2026/27: -

Cleveland Police & Crime Commissioner	
Band	Tax £
A	221.82
B	258.79
C	295.76
D	332.73
E	406.67
F	480.61
G	554.55
H	665.46

- 1.8 The total tax to be levied for each band (including Middlesbrough Council, Cleveland Fire Authority, Cleveland Police and Crime Commissioner, and Parishes) is set out in **Table 8** (*subject to formal approval of Fire precept*)

Table 8 - Middlesbrough Council Tax bands 2026/27 including Police & Fire Precepts (subject to formal approval of Fire precept)

Middlesbrough Council Tax bands including Police & Fire Precepts			
Band	Areas without Parishes £	Nunthorpe £	Stainton & Thornton £
A	1,698.70	1,706.14	1,704.91
B	1,981.82	1,990.50	1,989.06
C	2,264.93	2,274.85	2,273.21
D	2,548.05	2,559.21	2,557.36
E	3,114.28	3,127.92	3,125.66
F	3,680.51	3,696.63	3,693.96
G	4,246.75	4,265.35	4,262.27
H	5,096.10	5,118.42	5,114.72