

North East Derbyshire District Council

Council

2 March 2026

Level of Council Tax 2026/27

Report of the Deputy Leader of the Council with responsibility for Finance

Classification: This report is public

Report By: **Jayne Dethick, Director of Finance & Resources (S151 Officer)**

Contact Officer: **Jayne Dethick**

PURPOSE / SUMMARY

To formally approve the Council Tax liability for local residents in respect of 2026/27.

DECISION ROUTE AND REASON FOR DECISION BEING BROUGHT TO COUNCIL

The decision is a Council decision and only the Council can determine the matter.

RECOMMENDATIONS

1. That Council formally approves the Council Tax for the Financial Year 2026/27 as set out in this report.
2. That Council delegates authority to Director of Finance & Resources (S151 Officer) to amend the tables at 2.4 and 2.5 in respect of the precept amounts for the Fire and Rescue service, should they change following the outcome of the Fire and Rescue Authority Meeting on 24 February 2026.

Approved by Cllr P Kerry – Deputy Leader with responsibility for Finance

IMPLICATIONS

Finance and Risk: Yes No

Details:

North East Derbyshire District Council administers the Collection Fund for all of the precepting authorities operating within the area of North East Derbyshire. In order to pay the amounts requested by the various precepting authorities – including North

East Derbyshire District Council – it is necessary to set a Council Tax which raises sufficient funding to ensure that the Collection Fund can meet the financial demands placed upon it.

On Behalf of the Section 151 Officer

Legal (including Data Protection): **Yes** **No**

Details:

The Council is legally required to set a council tax for its area.

On Behalf of the Solicitor to the Council

Staffing: **Yes** **No**

Details:

There are no human resource implications arising directly out of this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: NEDDC: Revenue - £125,000 <input type="checkbox"/> Capital - £310,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None

Equality Impact Assessment (EIA) details:	
Stage 1 screening undertaken <ul style="list-style-type: none"> Completed EIA stage 1 to be appended if not required to do a stage 2 	No, not applicable.
Stage 2 full assessment undertaken <ul style="list-style-type: none"> Completed EIA stage 2 needs to be appended to the report 	No, not applicable
Consultation: Leader / Deputy Leader <input checked="" type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details:

Links to Council Plan priorities; <ul style="list-style-type: none"> A great place that cares for the environment A great place to live well A great place to work A great place to access good public services
All

REPORT DETAILS

1 **Background** *(reasons for bringing the report)*

1.1 The purpose of the report is as follows: -

- The Localism Act 2011 requires the billing authority to calculate a Council Tax requirement for the year.
- The approved demand on the Collection Fund in respect of this Council is one of £7,558,732.
- In order to calculate the Council Tax requirement for the area at the relevant bands, the demands of the County Council, Police Authority, Fire Authority and parish councils will also need to be taken into account.
- The Council has now received all the relevant precept demands from the other local authorities that precept upon this Council as the billing authority for Council Tax.
- It should be noted that this report will be subject to a recorded vote.

2. **Details of Proposal or Information**

- 2.1 It should be noted that the Chief Financial Officer has calculated the following amounts as Council Tax Base for the year 2026/27:

- a) **33,873.43** being the amount calculated by the Council, in accordance with Section 31B of the Local Government Finance Act 1992, as amended.
- b) For dwellings in those parts of its area to which a Parish precept relates as detailed as follows:

Parish	Council Tax Base
Ashover	1,013.89
Barlow	375.05
Brackenfield	98.58
Brampton	526.63
Calow	798.89
Clay Cross	3,096.78
Dronfield	7,165.24
Eckington	3,462.43
Grassmoor, Hasland and Winsick	1,145.84
Heath and Holmewood	864.57
Holmesfield	491.84
Holymoorside and Walton	970.75
Killamarsh	2,615.10
Morton	463.49
North Wingfield	2,212.17
Pilsley	1,148.45
Shirland and Higham	1,540.08
Stretton	278.78
Sutton-Cum-Duckmanton	534.10
Temple Normanton	149.02
Tupton	946.86
Unstone	551.89
Wessington	284.40
Wingerworth	3,138.60
Total	33,873.43

- 2.2 Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish Precepts) is **£7,558,732**.
- 2.3 That the following amounts be calculated by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
- a) **£52,658,829** 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) **£40,783,939** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

- c) **£11,874,890** being the amount by which the aggregate at 1.3(a) exceeds the aggregate at 2.3(b), calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Note: - this sum is the total of the District's requirements of **£7,558,732** plus the total parish precepts of **£4,316,158**).
- d) **£350.57** being the amount at 2.3(c), all divided by item 2.1(a) calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- e) **£4,316,158** being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per 2.3(g)).
- f) **£223.15** being the amount at 2.3(d) less the result given by dividing the amount at 2.3(e) by the amount at 2.1(a), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.
- g) Part of the Council's Area

The following being the amounts calculated by adding the amount at 2.3(f) to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned in 2.3(d) divided in each case by the amount at 2.1(b). Calculated by the Council, in accordance with Section 34(3) of the Act, 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.

Parish	Council Tax Band D £
Ashover	322.01
Barlow	333.01
Brackenfield	304.80
Brampton	278.90
Calow	307.02
Clay Cross	320.69
Dronfield	376.27
Eckington	342.60
Grassmoor, Hasland and Winsick	367.06
Heath and Holmewood	442.58
Holmesfield	330.91
Holymoorside and Walton	311.01
Killamarsh	387.22
Morton	384.97

North Wingfield	347.95
Pilsley	372.84
Shirland and Higham	291.74
Stretton	361.83
Sutton-Cum-Duckmanton	494.63
Temple Normanton	335.86
Tupton	341.01
Unstone	394.31
Wessington	320.90
Wingerworth	310.01

- h) being the amounts given by multiplying the amounts at 2.3(f) and 2.3(g) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Part of the Council's Area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashover	214.68	250.45	286.24	322.01	393.57	465.13	536.69	644.02
Barlow	222.01	259.01	296.01	333.01	407.01	481.02	555.02	666.02
Brackenfield	203.20	237.07	270.94	304.80	372.53	440.27	508.00	609.60
Brampton	185.94	216.92	247.92	278.90	340.88	402.86	464.84	557.80
Calow	204.68	238.79	272.91	307.02	375.25	443.48	511.70	614.04
Clay Cross	213.80	249.42	285.06	320.69	391.96	463.22	534.49	641.38
Dronfield	250.85	292.65	334.47	376.27	459.89	543.50	627.12	752.54
Eckington	228.40	266.47	304.54	342.60	418.73	494.87	571.00	685.20
Grassmoor, Hasland and Winsick	244.71	285.49	326.28	367.06	448.63	530.20	611.77	734.12
Heath and Holmewood	295.06	344.23	393.41	442.58	540.93	639.28	737.64	885.16
Holmesfield	220.61	257.37	294.15	330.91	404.45	477.98	551.52	661.82
Holymoorside and Walton	207.34	241.90	276.46	311.01	380.12	449.24	518.35	622.02
Killamarsh	258.15	301.17	344.20	387.22	473.27	559.32	645.37	774.44
Morton	256.65	299.42	342.20	384.97	470.52	556.07	641.62	769.94
North Wingfield	231.97	270.63	309.29	347.95	425.27	502.60	579.92	695.90
Pilsley	248.56	289.99	331.42	372.84	455.69	538.55	621.40	745.68
Shirland and Higham	194.50	226.91	259.33	291.74	356.57	421.40	486.24	583.48
Stretton	241.22	281.42	321.63	361.83	442.24	522.65	603.05	723.66
Sutton-Cum-Duckmanton	329.76	384.71	439.68	494.63	604.55	714.47	824.39	989.26
Temple Normanton	223.91	261.22	298.55	335.86	410.50	485.13	559.77	671.72
Tupton	227.34	265.23	303.12	341.01	416.79	492.57	568.35	682.02
Unstone	262.88	306.68	350.50	394.31	481.94	569.56	657.19	788.62
Wessington	213.94	249.59	285.25	320.90	392.21	463.52	534.84	641.80
Wingerworth	206.68	241.12	275.57	310.01	378.90	447.79	516.69	620.02

2.4 That it be noted that for the year 2026/27 Derbyshire County Council, the Police and Crime Commissioner for Derbyshire, and the Derbyshire Fire and Rescue Authority * have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Act 1992 for each of the categories of dwellings shown in the following table:

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Derbyshire County Council	1,139.33	1,329.21	1,519.10	1,708.99	2,088.77	2,468.54	2,848.32	3,417.98
Police & Crime Commissioner	205.73	240.02	274.31	308.60	377.18	445.76	514.33	617.20
Fire & Rescue Service*	65.61	76.54	87.48	98.41	120.28	142.15	164.02	196.82

*The Derbyshire Fire and Rescue Authority figures are provisional figures at the time of writing, to be confirmed at Fire and Rescue Authority meeting on 24 February 2026.

2.5 That, having calculated the aggregate in each case of the amounts at 2.3(h) and 2.4, 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 in the following table:

Part of the Councils area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashover	1,625.35	1,896.22	2,167.13	2,438.01	2,979.80	3,521.58	4,063.36	4,876.02
Barlow	1,632.68	1,904.78	2,176.90	2,449.01	2,993.24	3,537.47	4,081.69	4,898.02
Brackenfield	1,613.87	1,882.84	2,151.83	2,420.80	2,958.76	3,496.72	4,034.67	4,841.60
Brampton	1,596.61	1,862.69	2,128.81	2,394.90	2,927.11	3,459.31	3,991.51	4,789.80
Calow	1,615.35	1,884.56	2,153.80	2,423.02	2,961.48	3,499.93	4,038.37	4,846.04
Clay Cross	1,624.47	1,895.19	2,165.95	2,436.69	2,978.19	3,519.67	4,061.16	4,873.38
Dronfield	1,661.52	1,938.42	2,215.36	2,492.27	3,046.12	3,599.95	4,153.79	4,984.54
Eckington	1,639.07	1,912.24	2,185.43	2,458.60	3,004.96	3,551.32	4,097.67	4,917.20
Grassmoor, Hasland and Winsick	1,655.38	1,931.26	2,207.17	2,483.06	3,034.86	3,586.65	4,138.44	4,966.12
Heath and Holmewood	1,705.73	1,990.00	2,274.30	2,558.58	3,127.16	3,695.73	4,264.31	5,117.16
Holmesfield	1,631.28	1,903.14	2,175.04	2,446.91	2,990.68	3,534.43	4,078.19	4,893.82
Holymoorside and Walton	1,618.01	1,887.67	2,157.35	2,427.01	2,966.35	3,505.69	4,045.02	4,854.02
Killamarsh	1,668.82	1,946.94	2,225.09	2,503.22	3,059.50	3,615.77	4,172.04	5,006.44
Morton	1,667.32	1,945.19	2,223.09	2,500.97	3,056.75	3,612.52	4,168.29	5,001.94
North Wingfield	1,642.64	1,916.40	2,190.18	2,463.95	3,011.50	3,559.05	4,106.59	4,927.90
Pilsley	1,659.23	1,935.76	2,212.31	2,488.84	3,041.92	3,595.00	4,148.07	4,977.68
Shirland and Higham	1,605.17	1,872.68	2,140.22	2,407.74	2,942.80	3,477.85	4,012.91	4,815.48
Stretton	1,651.89	1,927.19	2,202.52	2,477.83	3,028.47	3,579.10	4,129.72	4,955.66
Sutton-Cum-Duckmanton	1,740.43	2,030.48	2,320.57	2,610.63	3,190.78	3,770.92	4,351.06	5,221.26
Temple Normanton	1,634.58	1,906.99	2,179.44	2,451.86	2,996.73	3,541.58	4,086.44	4,903.72
Tupton	1,638.01	1,911.00	2,184.01	2,457.01	3,003.02	3,549.02	4,095.02	4,914.02
Unstone	1,673.55	1,952.45	2,231.39	2,510.31	3,068.17	3,626.01	4,183.86	5,020.62
Wessington	1,624.61	1,895.36	2,166.14	2,436.90	2,978.44	3,519.97	4,061.51	4,873.80
Wingerworth	1,617.35	1,886.89	2,156.46	2,426.01	2,965.13	3,504.24	4,043.36	4,852.02

*Includes the Derbyshire Fire and Rescue Authority figures which are provisional at the time of writing, to be confirmed at Fire and Rescue Authority meeting on 24 February 2026.

3 Reasons for Recommendation

3.1 This report sets out for approval the precepts of the relevant public authorities operating in the area of North East Derbyshire District Council in order for Council to agree the Council Tax liability for local residents in respect of 2026/27.

4 Alternative Options and Reasons for Rejection

4.1 The Council is legally obliged to approve the council tax for the financial year 2026/27.

DOCUMENT INFORMATION

Appendix No	Title
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)	
None	