

NORTH YORKSHIRE COUNCIL

13th February 2026

COUNCIL TAX RESOLUTION REPORT

Report of the Corporate Director – Strategic Resources

1.0 PURPOSE OF REPORT

- 1.1 For the Council to approve the council tax requirement and basic amount of council tax for 2026/27.

2.0 INTRODUCTION AND CONTEXT

- 2.1 Under the Local Government Finance Act 1992 (as amended by the Localism Act 2011) the Council as the billing authority must calculate a council tax requirement and basic amount of council tax for the following year.
- 2.2 This report sets out the resolution based on the assumption that the budget proposals recommended by Executive on 20th January 2026, and detailed elsewhere on this agenda, are approved.
- 2.3 The council tax levels to be proposed will reflect the precepts from the parish and town councils, the Mayoral Police and Crime Commissioner precept and the Mayoral general precept (including fire services).
- 2.4 The proposed council tax resolution for 2026/27 is attached as Appendix A.

3.0 PREMIUMS AND DISCOUNTS

- 3.1 The following Council Tax discounts and premiums for 2026/27 remain unchanged from those approved by Council on 16th November 2022 and 21st February 2024.
 - 0% Council Tax discount on Class A second homes, no-one's sole or main residence but furnished and at least a 28-day planning restriction in place. No additional premium;
 - 0% Council Tax discount on Class B second homes, no-one's sole or main residence but furnished and no planning restriction;
 - 0% Council Tax discount on Class C properties, no-one's sole or main residence and substantially unfurnished;
 - 0% Council Tax discount on Class D properties, no-one's sole or main residence, substantially unfurnished and undergoing major repair or structural alteration;
 - 100% Council Tax premium on Class B second homes, no-one's sole or main residence but furnished and no planning restriction (applicable from 1st April 2025);
 - 100% Council Tax premium for properties that have been empty (no-one's sole or main residence) and substantially unfurnished for more than 1 year;

- 200% Council Tax premium for properties which have been empty (no-one's sole or main residence) and substantially unfurnished for more than 5 years;
 - 300% Council Tax premium for properties which have been empty (no-one's sole or main residence) and substantially unfurnished for more than 10 years.
- 4.2 North Yorkshire Council has adopted the premium exceptions as stipulated by government legislation - The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024. The Government guidance published in November 2024 on Council Tax premiums for long-term empty homes and second homes has been considered, and an assessment of the impacts of the proposals has been undertaken
- 4.3 These discounts and premiums have been reflected in the council tax base calculation.

5.0 PARISHES

- 5.1 The town and parish council precepts are detailed in Appendix B and total £14,305,345.91 for 2026/27.
- 5.2 In three cases a parish precept had not been formally agreed at the time of completing this report, but figures have been anticipated and these are reflected in the total in paragraph 5.1 and in the figures in the appendices to this report.
- 5.2 Expressed in terms of an average Band D Council Tax for the whole Council, parish precepts amount to £55.54 in 2026/27 compared to £50.84 in 2025/26 representing a 9.24% increase.

6.0 COMBINED AUTHORITY PRECEPTS

- 6.1 From 1st April 2025 responsibility for both the police and fire and rescue services in North Yorkshire and York rests with the York and North Yorkshire Combined Authority. At the time of publishing this report the Combined Authority had not yet made a formal decision on the Mayoral General precept level which covers fire and rescue services, but the figures below are those included in the publicly available report due to go to the Authority on 6th February. If the approved figures differ from the published figures, then amended calculations will be provided at the meeting.

(a) The York and North Yorkshire Combined Authority set its Mayoral Police and Crime Commissioner precept at £86,501,502. This results in a Band D Council Tax of £335.86 and represents a 4.67% (£15.00) increase over 2025/26.

(b) It is anticipated that the York and North Yorkshire Combined Authority will set its Mayoral General Precept (including Fire Services) at £30,035,745. This results in a Band D Council Tax of £116.62 and represents an 8.97% (£9.60) increase over 2025/26.

8.0 COUNCIL TAX BANDS

- 8.1 If the resolution as detailed in Appendix A is approved then the relevant total council tax figures for each locality by council tax band, including all precepts, are shown in Appendix C.

9.0 RECOMMENDATIONS

- 9.1 That the Council Tax Resolution, as detailed at Appendix A, be approved.

GARY FIELDING

Corporate Director, Strategic Resources

County Hall

5 February 2026

COUNCIL TAX RESOLUTION REPORT APPENDICES

- A Council Tax Resolution
- B List of town and parish precepts
- C Total Council Tax (including precepts) by town/parish