

The North Yorkshire Council is recommended to resolve as follows:

1. It be noted that the North Yorkshire Council calculated the Council Tax Base 2026/27 of 257,552.26.
 - a. For dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix C.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding parish and town precepts) is £524,458,818.08.
3. That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011:
 - a. **North Yorkshire Council / Parish Gross Expenditure**
£1,323,028,245.91 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 Council's.
 - b. **North Yorkshire Council / Parish Income (including Government Grants, use of Reserves etc)**
£784,264,081.92 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c. **North Yorkshire Council / Parish Net Expenditure**
£538,764,163.99 Being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with section 31A(4) of the Act as its Council Tax requirement for the year. Item R in the formula in Section 31B of the Act.
 - d. **Basic Amount of Tax (including average Parish Precepts)**
£2,091.86 Being the amount 3(c) above (Item R), all divided by Item T (the amount at 1(a) above, 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. **Parish Precepts**
£14,305,345.91 Being the aggregate amount of all special items (Parish and Town precepts) referred to in Section 34(1) of the Act).
 - f. **Basic Amount of Tax (Unparished Areas)**
£2,036.32 Being the amount at 3(d) above less the result of dividing the amount at 3(e) above by Item T (the amount at 1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of council tax for the year for dwellings in those parts of its area to which no Parish Precept relates.
4. To note that the York and North Yorkshire Combined Authority have issued to the Council a General Mayoral precept (including fire and rescue services) and a precept for the Mayoral Police & Crime Commissioner in accordance with Section 40 of the Local Government

Finance Act 1992 for each category of dwellings in the Council's area as indicated in the tables below:

5. That the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2026/27 for each of the categories of dwellings.

North Yorkshire Council (including Adult Social Care precept)

| | Band | | | | | | | |
|--------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | A £ | B £ | C £ | D £ | E £ | F £ | G £ | H £ |
| Charge | 1,357.55 | 1,583.80 | 1,810.06 | 2,036.32 | 2,488.84 | 2,941.35 | 3,393.87 | 4,072.64 |

York and North Yorkshire Combined Authority – Mayoral Police & Crime Commissioner precept:

| | Band | | | | | | | |
|--------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | A £ | B £ | C £ | D £ | E £ | F £ | G £ | H £ |
| Charge | 223.91 | 261.22 | 298.54 | 335.86 | 410.50 | 485.13 | 559.77 | 671.72 |

York and North Yorkshire Combined Authority – Mayoral General Precept (covering Fire and Rescue Service):

| | Band | | | | | | | |
|--------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | A £ | B £ | C £ | D £ | E £ | F £ | G £ | H £ |
| Charge | 77.75 | 90.70 | 103.66 | 116.62 | 142.54 | 168.45 | 194.37 | 233.24 |

Aggregate of Council Tax Requirements (excluding Parish Precepts):

| | Band | | | | | | | |
|--------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | A £ | B £ | C £ | D £ | E £ | F £ | G £ | H £ |
| Charge | 1659.21 | 1935.72 | 2212.26 | 2488.80 | 3041.88 | 3594.93 | 4148.01 | 4977.60 |

Determination of Excessiveness

6. North Yorkshire Council has determined that its relevant basic amount of Council Tax for 2026/27 is not excessive in accordance with principle approved under Section 52ZB Local Government Finance Act 1992 as modified by the 2008 Regulations.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2026/27 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act.