



Officer Delegated Decision
Record of decision taken by Executive Director of
Finance.

Wandsworth Borough Council

REF NO. DD 76

Subject: Wandsworth Taxbase 2026-27

Action: To note the decision taken in December 2025 to approve the calculation of the Council Tax bases for the year 2026/27 in accordance with Appendices 1 and 2 of this report as 147,999 for the Borough and 28,109 for the Wimbledon and Putney Commons Conservators' levy area.

Notice:

- ***This delegated decision is a key decision and has been taken following a minimum of 28 days' notice by publication in the Forward Plan of Key Decisions.***

Officer acting under delegated authority

Name: *Fenella Merry*

(*Chief Executive, Director or appointed officer*)

Designation: *Executive Director of Finance*

Certificate of the Executive Director of Finance that the expenditure involved (if any) can be met from approved estimates or from adjustment within approved estimates and that any procurement involved is in compliance with the Council's Procurement Regulations.

for Executive Director of Finance

Confirmation that the relevant Cabinet Member has been sent a copy of the action proposed: Y

Details of Delegated Decision

SUMMARY

The proposed Council calculations for the 2026/27 Council Tax bases produce results of 147,999 (146,313 for 2025/26) for the Borough and 28,109 (28,070) for the Conservators' area. This represents a 0.9% increase in the Council Tax base figure for the Borough, mainly reflecting a 0.8% growth in the number of properties (at a mid-high Band E average) and a 78% increase in the adjustment made for premiums (due to the further identification of more 2nd homes subject to a premium from April 2025), offset by a 13% increase in property exemptions, a 3.0% increase in single person discounts, and a 0.4% increase in the reduction of the tax base attributable to the spend on Council Tax reduction, which all reduce the tax base.

1. **Introduction.** It is a requirement under the Local Government Finance Act 1992 for the Council to formally determine the Council Tax bases each year. All precepting authorities must be notified of the base for the Borough by the 31 January. The Council also has to calculate the tax base for the Wimbledon and Putney Commons Conservators' area, for the purpose of determining the additional tax amounts in this area to cover the Conservators' levy. This report sets out the calculations for the 2026/27 Council Tax bases that need to be approved under delegated powers by the Director of Finance.
2. The method of calculation changed for the 2013/14 tax base and subsequent years thereafter, as detailed in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, to reflect adjustments that are now required for the long term empty premium (100% charged on properties empty and unfurnished for at least 2 years, which was then reduced to 1 year from 1 April 2025, 200% charged on properties empty and unfurnished for at least 5 years and 300% charged on properties empty and unfurnished for at least 10 years) and an equivalent number of dwellings relating to the estimated yearly spend on the Council's Council Tax reduction scheme from 1 April 2013. Additionally, from 1 April 2025, a new 100% premium for furnished 2nd homes was introduced, as well as a variety of statutory `exceptions` from the premium, which will reduce the numbers applied.
3. The calculation continues to require authorities to "convert" the various property bands to band D equivalents after adjusting for discounts, exempt properties, premiums, the effect of appeals, new, demolished and converted property, and banding reductions related to disability. Losses on collection and payments made by the Secretary of State for Defense with regard to service accommodation in the Borough are also taken into account.

4. This overall method consequently produces a lower result than the tax base calculated for part 2 of the CTB (October 2025) government return, as the latter takes no account of non-collection and appeals.

5. **Assumptions used in calculations.** In calculating the tax base a number of assumptions need to be made concerning discounts and other factors set out in paragraphs 2 and 3. It is recommended that the usual prudent approach be maintained in calculating the level of the tax base as follows:-

- (a) Existing properties - valuation list as at 01/12/25
- (b) New/converted/demolished property In 2026/27 - no effect on the taxbase
- (c) Exempt property - based on those granted at 01/12/25
- (d) Appeals - number outstanding at 01/12/25 assumed 100% successful
- (e) Disabled bandings reduction - reductions at 01/12/25
- (f) Discounts - based on those granted at 01/12/25
- (g) Collection rate - 97.0%
- (h) Premium exceptions - 40% of homes which will reach 1-year long-term empty before 2026/27 will be covered by an exception e.g. property is for sale or let, meaning they will not be required to pay the premium during 2026/27.

5. **Calculations.** The relevant amount for each valuation band is required to be calculated as follows in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012:-

$$((H-Q+E)- Z) \times \frac{F}{G} \quad \text{where:-}$$

- H = number of chargeable dwellings, net of any exemptions and adjustments for appeals or disabled band reductions
- Q = number of discounts in respect of dwellings, net of any premiums that may need to be accounted for
- E = number of premiums charged

Z = estimate of total spend on Council Tax reduction scheme, shown as an equivalent number of chargeable dwellings in the band.

F = proportion for the band in relation to Band D
G

6. The adjustments for collection rate and armed forces accommodation are then applied to the sum of the relevant amounts for all bands.

7. **Conclusion.** Based on the assumptions described in paragraph 5, the Council Tax bases for 2026/27 as calculated in Appendices 1 and 2 are 147,999 for the Borough and 28,109 for the Conservators' levy area, compared with corresponding figures of 146,613 and 28,070 for 2025/26 (also using a 97.0% collection rate). The 0.9% increase in the Council Tax base figure for the Borough, is mainly due to a 0.8% growth in the number of properties (at a mid-high Band E average) and a 78% increase in the adjustment made for premiums (due to the further identification of more 2nd homes subject to a premium from April 2025), offset by a 13% increase in property exemptions, a 3.0% increase in single person discounts, and a 0.4% increase in the reduction of the tax base attributable to the spend on Council Tax reduction, which all reduce the tax base.

As at 1 December 2025 there were 158,816 properties in the Borough. The corresponding number for the beginning of December 2024 was 157,586.

The 0.1% increase in the Council Tax base figure for the Conservators' levy area is mainly due to a 78% increase in the adjustment made for premiums (due to the further identification of more 2nd homes subject to a premium from April 2025), offset by an 7% increase in exemptions and a 1% increase in single person discounts, which both reduce the tax base.

9. The Executive Director of Finance has taken this decision under delegated powers in accordance with Section 101 of the Local Government Act 1972.

Agreed



FENELLA MERRY
Executive Director of Finance

19 December 2025

CALCULATION OF COUNCIL TAX BASES - 2026/27

BOROUGH

Band	Chargeable Dwellings(H)	Discounts(Q) net of Premiums(E)	CTR Equivalents(Z)	Band D Factor(F/G)	Band D Equivalents
Band A	(5,902	- (2,952 x 25%) -	1,266) x	6/9	= 2,598
Band B	(13,086	- (6,778 x 25%) -	2,403) x	7/9	= 6,991
Band C	(36,780	- (12,004 x 25%) -	3,949) x	8/9	= 26,515
Band D	(34,765	- (8,841 x 25%) -	2,143) x	1	= 30,412
Band E	(26,565	- (5,867 x 25%) -	1,125) x	11/9	= 29,301
Band F	(19,951	- (3,147 x 25%) -	509) x	13/9	= 26,947
Band G	(14,830	- (1,700 x 25%) -	175) x	15/9	= 23,716
Band H	(3,005	- (98 x 25%) -	6) x	18/9	= 5,950
			Total Band D equivalents (Relevant amount)		= 152,430 -----
			97.0% Collection Rate Plus Armed Forces accommodation		= 147,857 <u>142</u>
			Council tax base for 2026/27		147,999

CALCULATION OF COUNCIL TAX BASES - 2026/27

WIMBLEDON AND PUTNEY COMMONS CONSERVATORS' AREA

Band	Chargeable Dwellings(H)	Discounts(Q) net of Premiums(E)	CTR Equivalents(Z)	Band D Factor	Band D Equivalents
Band A	(2,306	- (1,183 x 25%) -	548	) x 6/9	= 974
Band B	(3,324	- (1,673 x 25%) -	714	) x 7/9	= 1,705
Band C	(6,672	- (2,064 x 25%) -	908	) x 8/9	= 4,665
Band D	(6,274	- (1,702 x 25%) -	425	) x 1	= 5,423
Band E	(4,690	- (1,074 x 25%) -	177	) x 11/9	= 5,187
Band F	(2,725	- (567 x 25%) -	49	) x 13/9	= 3,661
Band G	(3,178	- (544 x 25%) -	23	) x 15/9	= 5,031
Band H	(1,189	- (83 x 25%) -	3	) x 18/9	= 2,331
		Total Band D equivalents (Relevant amount)			= 28,978 -----
		97.0% Collection Rate Plus Armed Forces accommodation			= 28,109 NIL
		Council tax base for 2026/27			28,109

WANDSWORTH BOROUGH COUNCIL

STATISTICS FOR VALUATION BANDS – BOROUGH (no conversion to Band D equivalents and no collection rate applied)

Band	A	B	C	D	E	F	G	H	Total
1991 Value £	0- 40,000	40,001- 52,000	52,001- 68,000	68,001- 88,000	88,001- 120,000	120,001- 160,000	160,001- 320,000	over 320,000	
Total Dwellings on valuation List @ 01/12/25	6,559	13,292	37,379	35,294	27,295	20,670	15,274	3,053	158,816
Adjustments for band reduction and appeals	16	25	11	6	-29	0	-22	-7	0
Exempt Dwellings	-673	-231	-610	-535	-701	-719	-422	-41	-3,932
Chargeable Dwellings	5,902	13,086	36,780	34,765	26,565	19,951	14,830	3,005	154,884
Single discounts (property numbers)	-3,090	-7,286	-13,648	-10,295	-7,133	-4,311	-2,268	-326	-48,357
Double discounts (2 x property numbers)	-6	-16	-56	-62	-50	-24	-48	-36	-298
Long term and 2nd home premiums (4 x property numbers)	144	524	1,700	1,516	1,316	1,188	616	264	7,268
Total net discounts	-2,952	-6,778	-12,004	-8,841	-5,867	-3,147	-1,700	-98	-41,387
Ctax reduction scheme spend £	877,650	1,943,161	3,649,172	2,227,182	1,429,079	763,669	303,551	11,444	11,204,908
Ctax reduction scheme equivalent property nos	-1,266	-2,403	-3,949	-2,143	-1,125	-509	-175	-6	-11,576
Total properties	3,898	8,988	29,830	30,412	23,973	18,656	14,230	2,975	132,961

WANDSWORTH BOROUGH COUNCIL

APPENDIX 4

STATISTICS FOR VALUATION BANDS – COMMONS CONSERVATORS' AREA (no conversion to Band D equivalents and no collection rate applied)

Band	A	B	C	D	E	F	G	H	Total
1991 Value £	0- 40,000	40,001- 52,000	52,001- 68,000	68,001- 88,000	88,001- 120,000	120,001- 160,000	160,001- 320,000	over 320,000	
Total Dwellings on valuation List @ 01/12/25	2,350	3,378	6,847	6,360	4,826	2,775	3,297	1,210	31,043
Adjustments for band reduction and appeals	6	3	3	5	-14	8	-9	-2	0
Exempt Dwellings	-50	-57	-178	-91	-122	-58	-110	-19	-685
Chargeable Dwellings	2,306	3,324	6,672	6,274	4,690	2,725	3,178	1,189	30,358
Single discounts (property numbers)	-1,227	-1,789	-2,252	-2,002	-1,348	-693	-610	-117	-10,038
Double discounts (2 x property numbers)	-4	-4	-8	-16	-18	-6	-6	-18	-80
Long term and 2nd home premiums (4 x property numbers)	48	120	196	316	292	132	72	52	1,228
Total net discounts	-1,183	-1,673	-2,064	-1,702	-1,074	-567	-544	-83	-8,890
Ctax reduction scheme spend £	395,496	600,594	872,890	460,095	234,241	75,814	41,999	5,624	2,686,752
Ctax reduction scheme equivalent property nos	-548	-714	-908	-425	-177	-49	-23	-3	-2,847
Total properties	1,462	2,192	5,248	5,423	4,244	2,535	3,019	1,166	25,288

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END OF REPORT