

**COUNCIL**  
**2nd March 2026**  
**2026/27 COUNCIL TAX RESOLUTION**

**A COUNCIL TAX 2026/27 - CALCULATIONS**

It is recommended that the Band D Council Tax for the Borough of Pendle services be set at £316.71 for the financial year 2026/27

**B COUNCIL TAX DECLARATION**

The Council is recommended to resolve as follows:-

1 In accordance with regulation 3 of the local Authorities (calculation of Council Tax Base) Regulations 2012 made under section 31b(i) of the Local Government Finance Act 1992.

a for the whole Council area would be 25,164.44;

b for dwellings in those parts of its area to which a Parish precept relates would be follows:

**PARISH**

Barnoldswick	3,285.63
Barrowford	2,251.02
Blacko	302.11
Brierfield	2,132.44
Colne	5,003.13
Earby	1,264.77
Foulridge	620.44
Goldshaw Booth	153.02
Higham with West Close Booth	348.93
Kelbrook and Sough	353.44
Laneshawbridge	328.78
Nelson	6,200.93
Old Laund Booth	655.55
Reedley Hallows	727.31
Roughlee Booth	160.89
Salterforth	322.45
Trawden Forest	920.63
All other parts of the Council's area	132.97
<b>TOTAL</b>	<b>25,164.44</b>

2 Calculate that the Council Tax Requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £7,969,830

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:-

- |   |             |  |
|---|-------------|--|
| a | £36,376,028 | 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>subject to any final amendments agreed at the Council meeting on</b>   |
| b | £25,019,310 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act <b>subject to any final amendments agreed at the Council meeting on</b>  |
| c | £11,356,718 | 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 | £451.30     | being the amount at 3(c) above (Item R), all divided by Item T (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 | £3,386,888  | being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act.  |
| f | £316.71     | being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) above), 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 Parish precept relates. |

## Appendix A

g) the following amounts calculated by the Council 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:-

Barnoldswick	441.07
Barrowford	437.10
Blacko	353.95
Brierfield	404.36
Colne	568.58
Earby	436.72
Foulridge	387.01
Goldshaw Booth	391.86
Higham with West Close Booth	384.35
Kelbrook and Sough	361.32
Laneshawbridge	505.54
Nelson	434.43
Old Laund Booth	354.85
Reedley Hallows	334.58
Roughlee Booth	370.73
Salterforth	391.14
Trawden Forest	468.78
All Other Parts of the Council's Area	316.71

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to the dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above in accordance with Section 34(3) of the Act;

h) the following amounts calculated by the Council 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 Councils Area

	VALUATION BAND							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Barnoldswick	294.05	343.05	392.06	441.07	539.09	637.10	735.12	882.14
Barrowford	291.40	339.97	388.53	437.10	534.23	631.37	728.50	874.20
Blacko	235.97	275.29	314.62	353.95	432.61	511.26	589.92	707.90
Brierfield	269.57	314.50	359.43	404.36	494.22	584.08	673.93	808.72
Colne	379.05	442.23	505.40	568.58	694.93	821.28	947.63	1137.16
Earby	291.15	339.67	388.20	436.72	533.77	630.82	727.87	873.44
Foulridge	258.01	301.01	344.01	387.01	473.01	559.01	645.02	774.02
Goldshaw Booth	261.24	304.78	348.32	391.86	478.94	566.02	653.10	783.72
Higham with West Close Booth	256.23	298.94	341.64	384.35	469.76	555.17	640.58	768.70
Kelbrook and Sough	240.88	281.03	321.17	361.32	441.61	521.91	602.20	722.64
Laneshawbridge	337.03	393.20	449.37	505.54	617.88	730.22	842.57	1011.08
Nelson	289.62	337.89	386.16	434.43	530.97	627.51	724.05	868.86
Old Laund Booth	236.57	275.99	315.42	354.85	433.71	512.56	591.42	709.70
Reedley Hallows	223.05	260.23	297.40	334.58	408.93	483.28	557.63	669.16
Roughlee Booth	247.15	288.35	329.54	370.73	453.11	535.50	617.88	741.46
Salterforth	260.76	304.22	347.68	391.14	478.06	564.98	651.90	782.28
Trawden Forest	312.52	364.61	416.69	468.78	572.95	677.13	781.30	937.56
All Other Parts of the Council's Area	211.14	246.33	281.52	316.71	387.09	457.47	527.85	633.42

being the amounts given by multiplying the amount at 3(g) above by the number which, in 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;

4 It be noted that for the year 2026/27, the under-mentioned precepting Authorities have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as shown below:-

	VALUATION BAND							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Lancashire County Council	1201.17	1401.36	1601.56	1801.75	2202.14	2602.53	3002.92	3603.50
Police and Crime Commissioner for Lancashire	194.93	227.42	259.91	292.40	357.38	422.36	487.33	584.80
Lancashire Combined Fire Authority	63.15	73.68	84.20	94.73	115.78	136.83	157.88	189.46

## Appendix A

5 That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in the table below as the amounts of Council Tax for the year 2026/27 for each part of its area and for each of the categories of dwellings:

Part of the Council's Area	VALUATION BAND							
	A £	B £	C £	D £	E £	F £	G £	H £
Barnoldswick	1753.30	2045.51	2337.73	2629.95	3214.39	3798.82	4383.25	5259.90
Barrowford	1750.65	2042.43	2334.20	2625.98	3209.53	3793.09	4376.63	5251.96
Blacko	1695.22	1977.75	2260.29	2542.83	3107.91	3672.98	4238.05	5085.66
Brierfield	1728.82	2016.96	2305.10	2593.24	3169.52	3745.80	4322.06	5186.48
Colne	1838.30	2144.69	2451.07	2757.46	3370.23	3983.00	4595.76	5514.92
Earby	1750.40	2042.13	2333.87	2625.60	3209.07	3792.54	4376.00	5251.20
Foulridge	1717.26	2003.47	2289.68	2575.89	3148.31	3720.73	4293.15	5151.78
Goldshaw Booth	1720.49	2007.24	2293.99	2580.74	3154.24	3727.74	4301.23	5161.48
Higham with West Close Booth	1715.48	2001.40	2287.31	2573.23	3145.06	3716.89	4288.71	5146.46
Kelbrook and Sough	1700.13	1983.49	2266.84	2550.20	3116.91	3683.63	4250.33	5100.40
Laneshawbridge	1796.28	2095.66	2395.04	2694.42	3293.18	3891.94	4490.70	5388.84
Nelson	1748.87	2040.35	2331.83	2623.31	3206.27	3789.23	4372.18	5246.62
Old Laund Booth	1695.82	1978.45	2261.09	2543.73	3109.01	3674.28	4239.55	5087.46
Reedley Hallows	1682.30	1962.69	2243.07	2523.46	3084.23	3645.00	4205.76	5046.92
Roughlee Booth	1706.40	1990.81	2275.21	2559.61	3128.41	3697.22	4266.01	5119.22
Salterforth	1720.01	2006.68	2293.35	2580.02	3153.36	3726.70	4300.03	5160.04
Trawden Forest	1771.77	2067.07	2362.36	2657.66	3248.25	3838.85	4429.43	5315.32
All other parts of the Council's Area	1670.39	1948.79	2227.19	2505.59	3062.39	3619.19	4175.98	5011.18

6 To determine in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles determined by the Secretary of State under Section 52ZC. 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 therefore the billing authority is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.