

Report to Cabinet

Council Tax Base and Non-Domestic Rates Tax Base Forecast 2026/27

Portfolio Holder: Report of Councillor Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability

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Reason for Decision

This report presents to Cabinet the Council Tax Base which will underpin the forthcoming Council Budget and Medium-Term Financial Strategy scheduled for consideration at Budget Council on 4 March 2026.

The report also seeks delegated authority to determine the 2026/27 Non-Domestic Rates (Business Rates) forecast to reflect up to date Non-Domestic Rates details to be submitted to Central Government via the annual NNDR 1 return by the statutory deadline of 31 January 2026.

Executive Summary

This report sets out information on the Council Tax Base for 2026/27 using the most up to date valuation list and all other information and estimates available.

The total number of chargeable properties included in the Council Tax Base calculation in Oldham for 2026/27 is 99,072. This figure is reduced to 88,519.8 after allowing for discounts and exemptions and translates to the equivalent of 70,433.3 Band D properties. After applying adjustments for the Local Council Tax Support scheme offset by the additional charging for empty properties and an anticipated increase in the number of properties to be included in the valuation list over the forthcoming year, the number of Band D equivalent properties reduces to 61,950.4. The final Tax Base after the application of the anticipated collection rate of 96.75% is 59,937 which is an increase of 436 when compared to the Council Tax Base for 2025/26 of 59,501.

The 2026/27 Tax Bases for Saddleworth and Shaw and Crompton Parish Councils of 9,877 and 6,018 respectively, have been calculated using the same methodology.

It is important to highlight to Members that the preparation of Council Tax and Business Rates Tax Bases is being undertaken in a period of unprecedented uncertainty and volatility. There are fundamental national changes to Business Rates that will simultaneously take effect from 01 April 2026. A revaluation by the Valuation Office Agency (VOA), introduction of three new multipliers, the National reset of the Business Rates system, a new Gross rates approach and the Fair Funding review are amongst the issues which make forecasting extremely challenging.

Statute requires local Billing Authorities to prepare and submit to the Ministry of Housing, Communities and Local Government (MHCLG) a locally determined and approved Business Rates forecast through the NNDR 1 return by 31 January each year. This forecast will be used to determine the 2026/27 "demand" and payment schedule for Business Rates between Oldham Council and the Greater Manchester Combined Authority (GMCA). The Council remains a participant in the Greater Manchester 100% Rates Retention Scheme; this means the Council no longer pays a share of Business Rates to Central Government. Instead, Oldham currently retains 99% of the income with 1% being paid to the GMCA for Fire and Rescue services.

For 2026/27 the Business Rates System has undergone a full National Reset which has sat alongside the Fair Funding Review. Business Rates have not been reset for some time, and its aim has been to rebalance and simplify Business Rates with growth distributed across the whole system. There have been added complexities to this National Reset with some areas, like Oldham, being part of a 100% Business Rates Retention Scheme that retains growth within the local area rather than pay back the growth back to Central Government. The Greater Manchester (GM) Scheme has worked with Government to determine how any National Reset will impact on the city region and agreed that an element of growth generated by the GM scheme should be retained with the remaining growth to be redistributed across the system.

Regardless of the National Reset, the 100% Business Rates retention arrangements are continuing for GM meaning the Council can retain 75% of any benefit with the balance attributable to GMCA. As part of the National Business Rates Reset, a new Baseline Funding Level (BFL) for the authority has been set, which redistributes growth across the system meaning there is no retained benefit payable for 2026/27. For future years, the Council's retained share of growth will be made available to support the revenue budget whilst the GMCA share will be held to be paid to the GMCA once the final position has been agreed. Current indications are that Business Rates could be reset in line with Spending Review periods and so growth previously retained by the region would be redistributed more often.

Due to the changes to this complex system and the statutory deadlines of necessary returns, delegation is sought to enable the Business Rates income forecast to be updated to take account of up-to-date Non-Domestic Rates information, enabling the submission to Central Government of the annual NNDR 1 return by the statutory deadline of 31 January 2026. Delegation is requested to the Cabinet Member for Finance, Corporate Services and Sustainability in consultation with the Director of Finance.

The Collection Fund (combined) remains in a projected deficit position in 2025/26 resulting in additional pressure on the 2026/27 budget. This is largely the result of slower than anticipated growth in the Council Tax base during 2025/26.

Recommendations

It is recommended that:

- 1) Cabinet approves the Council Tax Base for 2026/27 at 59,937 Band D equivalent properties.
- 2) Cabinet notes the Tax Bases for Saddleworth and Shaw and Crompton Parish Councils of 9,877 and 6,018 respectively.
- 3) Cabinet delegates the decision to agree the Business Rates forecast and hence the Business Rates Tax Base, if required, to the Cabinet Member for Finance, Corporate Services and Sustainability in consultation with the Director of Finance.

Council Tax Base and Non-Domestic Rates Tax Base Forecast 2026/27**1 Background**

- 1.1 The Local Government Finance Act 1992 (as amended) and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 requires the Council as the Billing Authority to calculate and approve the Council Tax Base for 2026/27 by 31 January 2026, based on the valuation list and other information and estimates available. The method of calculation is contained in the regulations.
- 1.2 This report presents for approval Oldham Council's Council Tax Base for 2026/27 and the extracted Tax Bases for Saddleworth and Shaw & Crompton Parish Councils. This will enable Tax Base information to be made available to the Greater Manchester Combined Authority (GMCA) in relation to major precepting functions and the two Parish Councils in Oldham.
- 1.3 The Council will use the Council Tax Base for 2026/27 in setting the Council Tax and determining the level of Council Tax income for 2026/27.
- 1.4 Notification of the 2026/27 Council Tax Base must be provided to Major Precepting Authorities by the statutory deadline of 31 January 2026. The GMCA is responsible for determining the two major precepts, the Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (which incorporates precepts for both Mayoral General Service provision and the Fire and Rescue Service).
- 1.5 The Non-Domestic Rating (Rates Retention) Regulations 2013 set out a timetable for informing the Government and precepting Authorities of the Business Rates revenue calculation. The Council is required to submit a Government return (NNDR 1) by 31 January in the year prior to the financial year for which the calculation is being made. The return estimates the amount of Business Rates (Non-Domestic Rate (NDR)) that is expected to be collected in the following financial year.
- 1.6 Consequently, the Council must formally approve the NDR forecast in a manner similar to the Council Tax Base.

2 Current PositionCollection Fund Forecast Outturn Position for 2025/26

- 2.1 As explained later in this report, it is exceptionally challenging to accurately forecast both Council Tax and Business Rates revenues over the short to medium term.
- 2.2 For budget setting purposes and for the purpose of notifying the Greater Manchester Combined Authority (GMCA) as major preceptor, the Collection Fund forecast outturn position for both Council Tax and Business Rates for

2025/26 will be an estimated deficit of £0.356m, the preceptor shares are shown below.

Estimated Collection Fund Forecast Position

Collection Fund Balance	Council Tax £000	NDR £000	Total £000
Balance Brought Forward	874	773	1,646
Contribution to deficit/distribution of surplus carried forward from 2024/25	(1,188)	(30)	(1,219)
Prior Year Balance Brought Forward	(315)	742	428
(Surplus) /Deficit for the Year	672	(744)	(71)
Net (Surplus)/Deficit Carried Forward	358	(1)	356

Collection Fund – 2025/26 Share of Balances; Forecast Position

Collection Fund Balance	Council Tax £000	NDR £000	Total £000
Share - Oldham Council	300	(1)	298
Share – Greater Manchester Combined Authority Mayoral Police and Crime Commissioner	39	-	39
Share – Greater Manchester Combined Authority Mayoral General Precept (including Fire Services)	19	(0)	19
Total (Surplus)	358	(1)	356

- 2.3 The deficit on Council Tax is largely due to the difference between the current tax base (59,411 as at October 2025) and the original forecast for 2025/26 of 59,501 used for budget setting purposes.
- 2.4 The preceptors will be notified of the 2025/26 Council Tax surplus/deficit by the statutory deadline.

Calculation of the Council Tax Base for 2026/27

- 2.5 The Council Tax Base determines the Council Tax revenue generated at a given collection rate, for each £1 of Council Tax levied. It is the estimated full year equivalent number of chargeable dwellings. This is expressed as the equivalent number of Band D dwellings with two or more liable adults in occupation.
- 2.6 In October each year the Government requires the submission of a return, the Council Tax Base 1 (CTB1), and a version of this is used as the basis for the calculation of the Tax Base. Using the CTB1 and up to date property information, Appendix A shows the total number of dwellings on the valuation list in Oldham is 99,072. Allowing for exemptions, demolitions and disabled relief dwellings, this number reduces to 96,699 chargeable dwellings which are then allocated across the nine Council Tax Bands. Some of these chargeable dwellings receive discounts from Council Tax (e.g., dwellings occupied solely by students) whilst single person households pay only 75% of the charge otherwise payable. The number of dwellings is therefore adjusted to reflect these discounts and exemptions, giving a figure of 88,519.8 dwellings.
- 2.7 The nine Council Tax Valuation bands provide the basis for the Tax Base calculation, with the number of chargeable dwellings in each band being calculated through to its 'Band D equivalent'. A bill for a Band A property is equivalent to 6/9 of that of a Band D property whilst a Band H property is equivalent to 2 times (18/9) of a Band D property. The application of the Band D equivalent calculation therefore reduces the Tax Base to 70,433.3.
- 2.8 A further adjustment is required to the Tax Base due to the Local Council Tax Reduction Scheme (LCTRS). The LCTRS is treated as a discount rather than a benefit and therefore reduces the Tax Base. The Council Tax base has been calculated under the prevailing LCTRS.
- 2.9 The summarised method of calculating the 2026/27 Tax Base is shown in Appendix A. This shows that, taking the above issues into account, the Tax Base would be 61,950.4 at a 100% collection level but would be 59,937 at a collection rate of 96.75%. The Tax Base has increased by 436 compared to the figure for 2025/26 (the Tax Base in 2025/26 was 59,501), largely reflecting an increase in the number of chargeable dwellings, and a reduction in the estimate for discounts and reliefs.
- 2.10 Included within the Policy Statement issued in November 2025 was a new High Value Council Tax Surcharge (HVCTS) policy which will be applied to properties valued at £2m or more from April 2028. Eligibility for this surcharge will be determined by a separate, targeted valuation exercise conducted by the VOA in 2026. Further details of the impacts of this new surcharge are awaited and will be communicated when available.

Estimated Collection Rate

- 2.11 A recent review of collection levels has been undertaken to inform the 2026/27 budget process. This review has been informed by:

- The impact of the LCTRS on Council Tax revenues.
- The inflationary pressures on households impacting on their ability to manage their finances is beginning to result in an increased number of Council Taxpayers falling into arrears in the future.

2.12 In view of the above uncertainty and potential volatility it is considered appropriate to maintain the anticipated collection rate at 96.75%. The Council will continue to closely monitor the collection rate and Tax Base position to determine whether the changing environment around the wider economic outlook has any impact on the Council Tax collection rate and Collection Fund position.

Parish Council Tax Bases

2.13 The Tax Base calculated for 2026/27 for the Parish Councils of Saddleworth and Shaw & Crompton are 9,877 and 6,018 respectively. This represents an increase for Saddleworth of 387 Band D equivalent properties and for Shaw & Crompton an increase of 112 Band D equivalent properties when comparing totals to the Parish Tax Bases for 2025/26. The Tax Bases have been calculated on a basis consistent with those for the Borough as a whole.

2.14 The Council provides grant compensation to the two local Parish Councils for losses associated with the introduction of Local Council Tax Reduction Schemes in 2013/14. The amount of grant payable to each Parish for 2026/27 is detailed in the table below.

	2025/26 £000
Saddleworth Parish Council	13
Shaw & Crompton Parish Council	5
Total Parish Grant Payable	18

Business (Non-Domestic) Rates

2.15 Local billing authorities are required to prepare and submit to the Ministry of Housing, Communities and Local Government (MHCLG) a locally determined and approved Business Rates forecast through the NNDR 1 return by the statutory deadline of 31 January each year. This forecast is used to determine the 2026/27 “demand” and payment schedule for Business Rates revenues between Oldham Council and the GMCA. The GMCA determines the Mayoral General Precept which covers general Mayoral service provision as well as Fire and Rescue functions for which it receives 1% of all Business Rates Revenues collected across Greater Manchester. Under the 100% Business Rates Retention scheme arrangements, Central Government does not receive a share of Business Rates revenues.

2.16 In 2026/27 there will be a full Business Rates Retention Reset, the purpose of which is to bring the Baseline Funding level (BFL) in line with the Business Rates Baseline (BRB). This will result in setting each Authority a new BRB, which is the target business rates collection. This will be on the basis of a gross

rates approach, resulting in a lower top-up (or higher tariff) for all authorities as a result. We know from the Policy statement that our BFL is guaranteed in 2026/27 due to the 100% Safety Net level.

- 2.17 Over the past few years, the Government has introduced a series of Business Rates reliefs. This has meant the Council has received Grant in Lieu of Business Rates as compensation for the Business Rates not billed due to the reliefs given to businesses. In previous years, the Council forecast its allocation for Grant in Lieu of Business Rates for the following financial year as part of the NNDR1 return. The change to a gross rates approach means that all Business Rates reliefs will now be funded by s.31 grants, with local discretionary reliefs being the exception.
- 2.18 2024/25 saw radical changes to the Business Rates Retention System (BRRS), with the introduction of the Non-Domestic Rating Act 2023 giving central government the power to set the small and standard business rating multipliers separately from one another. Until 2023/24 these two multipliers had to be increased by the same percentage.
- 2.19 The change, while allowing the flexibility to support small businesses, has added additional complexity to an already intricate system, this is particularly relevant when forecasting future business rates income. In the 2024 Autumn Statement the Chancellor again used the new power and froze the Small Business Rates Multiplier at 49.9p while indexing the Standard Multiplier by the September CPI figure (1.6%) from 54.6p to 55.5p.
- 2.20 The new Small / Standard multipliers for 2026/27 have been adjusted for Revaluation by 19.38%, adding a 3.75% Appeal allowance and indexing both by the October 2025 CPI figure (3.6%) which results in a 43.2p Small multiplier and 48.0p Standard multiplier.
- 2.21 The 2025 Autumn Statement also confirmed the introduction of a permanently lower tax rate for Retail, Hospitality and Leisure (RHL) properties with rateable values below £500,000. These are set to 5p below both the Small and Standard multipliers, at 38.2p and 43.0p respectively. In order to fund these changes, the new higher value multiplier for all properties with a rateable value at or above £500,000 is set to 2.8p above the Standard multiplier, at 50.8p. The intention is to level the playing field for the high street, however the introduction of three new multipliers adds to the complexity of the system as a whole.
- 2.22 Business Rates are a highly complex and volatile tax, and it is increasingly difficult to forecast movements over the short to medium term with great accuracy. Since the change to the Business Rates regime in 2013/14 and the revaluation exercises undertaken by the Valuation Office Agency (most recently 1 April 2023 and then next effective 1 April 2026), much more uncertainty has been introduced into the setting of Council budgets as the Tax Base is prone to significant changes and can fluctuate for many reasons; the most common of which are listed below:
 - Changes in liability resulting from a change in occupancy.

- Appeals against rating decisions, the length of time it takes to conclude appeals and the requirement to make an assessment of the cost of appeals prior to settlement;
- Demolitions and the point at which properties are removed from the rating list;
- New builds and the point at which rateable occupation is triggered;
- Changes in building use and alterations to building size or layout;
- Changes in entitlement to mandatory and/or discretionary reliefs;
- Action taken by property owners/occupiers to avoid full liability and maximise relief; particularly empty property and charitable relief;
- Changes in Council policy in relation to discretionary rate relief; and
- Changes in the requirement to provide for doubtful debts.

2.23 Fluctuations in the amount of Business Rates income collected are also strongly influenced by the performance of the wider economy. In an economic downturn there is a heightened risk of properties being left empty and lower levels of development activity. Conversely, when the economy is more buoyant, business activity and thereby rating income can increase. As the economy is still recovering from a recession and experiencing a cost of living crisis then this creates even greater uncertainty in projecting Business Rates income for 2026/27.

2.24 The level and timing of appeals against a rateable value are perhaps the most significant factors that can have an impact on variability in yield. Appeals are dealt with by the Valuation Office Agency (VOA) and can date back many years. Recent information highlights that appeals covering around £15m of rateable value remain unresolved. Total rateable value for the Oldham Billing Area is around £166m meaning appeals currently impact on approximately 9% of the overall Business Rates Tax Base. The Council assess data provided by the VOA around the appeals lodged in order to provide for possible losses through the appeals processes.

2.25 Recognising the challenges that this volatility presents, the Council has put in place arrangements to monitor Business Rates liability on a monthly basis. The output from these monitoring arrangements shows that net liability tends to reduce as the year progresses from the start of each financial year in April. These reductions are the result of:

- Reductions in gross rates payable as outstanding appeals are settled.
- Increases in mandatory and empty property relief as more claims are submitted and processed as the year progresses.

2.26 These trends/movements set against the base position form the basis of the forecast business rates outturn position for 2025/26 and forecast for 2026/27.

Greater Manchester (GM) 100% Business Rates Retention Scheme

2.27 On 1 April 2017, the GMCA, Oldham Council and the nine other GM districts commenced a pilot scheme for the 100% local retention of Business Rates. Under the pilot scheme, additional Business Rates income was initially offset by reductions in other funding streams such as Revenue Support Grant and

Public Health Grant in exchange for the local retention of all future growth in Business Rates revenue (rather than just 50% as is the case with the national scheme of business rates retention).

- 2.28 The pilot scheme has delivered year on year financial benefits for its participants. Greater Manchester, through the Trailblazer deeper devolution deal, published on 15 March 2023, has secured an agreement from Central Government ensuring the 100% business rates retention will continue in the area to at least the 2033/34 financial year.
- 2.29 Regardless of the National Reset, the 100% Business Rates retention arrangements are continuing for GM meaning the Council can retain 75% of any benefit with the balance attributable to GMCA. As part of the National Business Rates Reset, a new Baseline Funding Level (BFL) for the authority has been set, which redistributes growth across the system meaning there is no retained benefit payable for 2026/27. For future years, the Council's retained share of growth will be made available to support the revenue budget whilst the GMCA share will be held to be paid to the GMCA once the final position has been agreed. Current indications are that Business Rates could be reset in line with Spending Review periods and so growth previously retained by the region would be redistributed more often.

Grants in Lieu of Business Rates

- 2.30 The Council receives significant sums from Central Government as compensation for loss of Business Rates revenue resulting from previous national policy changes such as multiplier caps and the introduction of new business rates reliefs and discounts. These grants are awarded under Section 31 of the Local Government Act 2003. The change to a gross rates approach means that the reduction in top up will be offset by the majority of reliefs now being funded through s.31 compensation grants. The regulation to support this change is expected to be passed by Government in early January 2026. This change will impact on the 2026/27 budget as reflected in the new NNDR1 form, s.31 grants have been added to NDR Income, and will now pass through the Collection Fund in the same way. This means that the grants will no longer be shown in the Comprehensive Income and Expenditure Statement (CIES) as they have previously. The change intends to improve stability, as any increase in relief will increase the grants to compensate, rather than increasing any deficit.

2026/27 Business Rates Forecast – Conclusion

- 2.31 It is important to highlight to Members that the preparation of Council Tax and Business Rates Tax Bases is taking place in an uncertain and volatile economic environment. Slower growth and other economic challenges have the potential to reduce both the Council Tax and Business Rates income collected in 2026/27. Business Rates for 2026/27 has also been subject to a full scale National Reset which has impacted on the system as a whole.
- 2.32 In addition, April 2026 will signify the start of a new Business Rates Revaluation list with all properties reassessed to identify new rateable values. A property's rateable value is an assessment of the annual rent the property

would generate if it were available on the open market at a fixed valuation date. From 1 April 2026, the rateable values are based on the valuation date of 1 April 2024. Revaluations are undertaken to maintain fairness in the system by redistributing the total amount payable in Business Rates, reflecting changes in the property market. They are not carried out to generate extra revenue. The draft Valuation list for April 2026 estimates the total rateable value for the Oldham Billing Area at £197m. This is an 18.7% increase on the 2023 list, compared to 19.4% for England.

- 2.33 Having considered the issues above, many factors are outside the control of the Council. Central Government confirmation that Local Government will continue to be fully compensated for implementing policy announcements made within previous Budgets provides assurance for short-term forecasting. Over the long term, the switch to more frequent revaluations and the on-going results of Business Rates Retention are extremely difficult to assess. Forecasts for 2026/27 have been prepared based on trends emerging from the monthly monitoring of Business Rates liability during 2025/26 and information available from the sector.
- 2.34 For the purposes of formal decision making, delegation for the Cabinet Member for Finance, Corporate Services and Sustainability in consultation with the Director of Finance to vary the Business Rates Tax Base is sought as the final Business Rates forecast for 2026/27 will only be confirmed when preparing the submission of the Council's NNDR 1 return in late January 2026.

3 Options/Alternatives

- 3.1 The Council has little discretion in the calculation of the number of properties incorporated into the Council Tax Base given the legislative framework that is in place. There is some discretion in estimating the number of new properties that will be included on the Council Tax register during 2026/27 and the change to the number of claimants of Council Tax Reduction. A prudent view has been taken in this regard. The main area for an alternative approach is over the level of assumed collection rate. An increase in the collection rate would boost the anticipated Council Tax income and a decrease in the rate would decrease income. The Council has chosen to maintain its 2026/27 collection rate at 96.75%. This decision has been influenced by prevailing economic circumstances and current trends in collection rates.
- 3.2 The NNDR1 return generates the figures upon which the Business Rates Tax Base is prepared. It is not therefore appropriate to consider an alternative approach.

4 Preferred Option

- 4.1 It is recommended that Members approve the Council Tax Base of 59,937. Delegation to the Deputy Leader and Cabinet Member for Finance, Corporate Services and Sustainability in consultation with the Director of Finance is however sought for the final Business Rates Tax Base decision, the final estimated net business rate yield and ultimately the Council's retained Business Rate income for 2026/27.

5 **Consultation**

- 5.1 Indicative Tax Base information has been shared with precepting Authorities to assist them in the budget projections, subject to confirmation by this report.
- 5.2 The Council will advise the preceptors of the approved Council Tax and Business Rates Tax Bases (as appropriate) by the statutory deadline of 31 January 2026 and will submit the final NNDR1 also by that date.

6 **Financial Implications**

- 6.1 These are dealt with in full in this report.

(Vickie Lambert – Finance Manager)

7 **Legal Implications**

- 7.1 It is necessary for the Cabinet to set the Council Tax Base having regards to the appropriate Regulations and to notify that to the relevant precepting bodies. Additionally, it is now required that the Business Rates Tax Base is approved by Cabinet.

8 **Procurement Implications**

- 8.1 None.

9 **Equality Impact, including implications for Children and Young People**

- 9.1 No

10 **Key Decision**

- 10.1 Yes.

11 **Key Decision Reference**

- 11.1 FCR-11-25

12 **Background Papers**

- 12.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Background Papers are contained in Appendix A
Officer Name: Lucinda Stansfield

13 **Appendices**

13.1 Appendix A Calculation of the Council Tax Base for 2026/27

APPENDIX A

Calculation of Council Tax Base 2026/27 (Based on all properties)

Bands	A reduced	A	B	C	D	E	F	G	H	Total
Total number of Dwellings on the Valuation List		51,101	17,710	16,735	7,318	3,548	1,635	942	83	99,072
Total number of Exempt and Disabled Relief Dwellings on the Valuation List	200	(1,585)	(284)	(407)	(164)	(67)	(24)	(22)	(20)	(2,373)
No. of Chargeable Dwellings	200	49,516	17,426	16,328	7,154	3,481	1,611	920	63	96,699
Less: Estimated discounts, exemptions and disabled relief	(10.0)	(5,019.8)	(1,407.5)	(1,102.8)	(391.0)	(152.8)	(63.0)	(30.0)	(2.5)	(8,179.3)
Total equivalent number of dwellings after discounts, exemptions and disabled relief	190.0	44,496.3	16,018.5	15,225.3	6,763.0	3,328.3	1,548.0	890.0	60.5	88,519.8
Factor stipulated in regulations	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D equivalent	105.6	29,664.2	12,458.8	13,533.6	6,763.0	4,067.9	2,236.0	1,483.3	121.0	70,433.3
Net effect of Local Council Tax Support Scheme (LCTSS) and other adjustments – reduction in Band D Equivalents										(9,026.6)
Increase in Band D equivalents in 2025/26 based on estimates of changes in discounts & exemptions and the acceleration of planned housing/ regeneration schemes										544
Total after LCTSS and other adjustments										61,950.4
Multiplied by estimated collection rate										96.75%
Band D Equivalents										59,937

For information: Parish Council Tax Bases –

Saddleworth 9,877

Shaw & Crompton 6,018