

COUNCIL TAX RESOLUTION

INTRODUCTION

To set the 2025/26 Council Tax for Chelmsford City Council, the Council is asked to approve the information as set out in this Resolution

Council Tax

The Council Tax Requirements for this Council and the precepts for the other precepting authorities are detailed below.

Chelmsford City Council's council tax requirement is £16,438,620, after allowing for a deficit balance on the Collection Fund of £378,683. This results in an average Band D Council Tax of £228.07.

The Parish Tier Council precepts are detailed in the recommendation below and total £3,703,320. This results in an average Band D Council Tax figure of £51.38.

Essex County Council has set a precept at £113,854,462, after allowing for a deficit balance on the collection fund of £2,130,894. This results in a Band D Council Tax of £1,579.59.

Police, Fire and Crime Commissioner for Essex has set a precept at £18,767,076, after allowing for a deficit balance on the collection fund of £344,883. This results in a Band D Council Tax of £260.37.

Essex Police, Fire and Crime Commissioner Fire and Rescue Authority has set a precept at £6,311,913, after allowing for a deficit balance on the collection fund of £115,633. This results in a Band D Council Tax of £87.57.

The formal Council Tax Resolution is given below. If the Resolution is approved the Council Tax for 2025/26 will be as follows.

	2024/25	2025/26	Increase	Increase
	£	£	£	%
Chelmsford City Council (average)	221.52	228.07	6.55	2.96%
Essex County Council	1,522.53	1,579.59	57.06	3.75%
Police, Fire and Crime Commissioner for Essex	246.42	260.37	13.95	5.66%
Essex Police, Fire & Crime Commissioner Fire & Rescue Authority	82.62	87.57	4.95	5.99%
	<u>2,073.09</u>	<u>2,155.60</u>	<u>82.51</u>	
Parish Tier Councils (average)	49.05	51.38	2.33	4.75%
TOTAL	<u><u>2,122.14</u></u>	<u><u>2,206.98</u></u>	<u><u>84.84</u></u>	4.00%

RECOMMENDED that in accordance with the provisions of the Local Government Finance Act 1992 as amended ("the Act"):

The following be approved :-

1 (a)	Council Tax Requirement for 2025/26	£
	Chelmsford City Council	16,438,620
	Parish Tier Councils	3,703,320
	Total Council Tax requirement	<u>£20,141,940</u>

(b) The individual Parish budgets were set out in Table 22 of the Council report

2 It be noted that the Accountancy Services Manager, under delegated authority, calculated the following amounts as its Council Tax base for the year 2025/26 in accordance with regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 made under Section 31B(3) of the Act.

(a) The amount calculated by the Council, in accordance with regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its council tax base for the year. 72,078.49

(b)	Part of the Council's area (Parish Tier Council, or the City Centre)	2025/26 Tax Base (Band D equivalent)
	BOREHAM	1,422.58
	BROOMFIELD	2,151.39
	CHELMER	3,422.20
	CHELMSFORD GARDEN	3,943.91
	CHIGNAL	320.36
	DANBURY	2,467.16
	EAST HANNINGFIELD	570.77
	GALLEYWOOD	2,118.53
	GOOD EASTER	182.22
	GREAT & LITTLE LEIGHS	1,165.42
	GREAT BADDOW	5,461.50
	GREAT WALTHAM	946.59
	HIGHWOOD	334.96
	LITTLE BADDOW	874.79
	LITTLE WALTHAM	551.73
	MARGARETTING	410.34
	MASHBURY	45.24
	PLESHEY	141.28
	RETTENDON	835.76
	ROXWELL	478.38
	RUNWELL	2,106.29
	SANDON	774.77
	SOUTH HANNINGFIELD	1,257.68
	SOUTH WOODHAM FERRERS	6,102.57
	SPRINGFIELD	2,903.50
	STOCK	1,246.48
	WEST HANNINGFIELD	567.74
	WOODHAM FERRERS & BICKNACRE	1,313.27
	WRITTLE	2,031.29
	special expense area of CITY CENTRE (non Parished area)	46,148.72 <u>25,929.77</u> <u>72,078.49</u>

Being the amounts calculated by the Council, in accordance with regulation 6 of these Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

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The following amounts be now calculated by the Council for the year 2025/26 in accordance with Sections 30 to 36 of the Act:-

		£
(a)	The aggregate of the amounts which the Council estimates for the items set out in Section 31A (2)(a) to (f) of the Act	156,694,193
(b)	The aggregate of the amounts which the Council estimates for the items set out in Section 31A (3)(a) to (d) of the Act	-136,552,253
(c)	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 (including parish precepts)	20,141,940
(d)	The amount at 3(c) above divided by the amount at 2(a) above, calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its council tax for the year (including parish precepts)	279.45
(e)	The aggregate amount of all special items referred to in Sections 34(1) and 35 of the Act	6,071,498
(f)	The amount at 3(d) above less the amount given by dividing the amount at 3(e) above by the amount at 2(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 special item relates (excluding parish precepts)	195.21

(g) Part of the Council's area (Parish Tier Council, or the City Centre)

*	Basic Council Tax per Band D £	<--- Special Items --->		TOTAL per Band D £
		Special Expenses per Band D £	Parish Precepts per Band D £	
		BOREHAM	195.21	
BROOMFIELD	195.21	31.14	106.20	332.55
CHELMER	195.21	44.10	64.08	303.39
CHELMSFORD GARDEN	195.21	26.19	62.01	283.41
CHIGNAL	195.21	40.86	21.87	257.94
DANBURY	195.21	2.70	167.13	365.04
EAST HANNINGFIELD	195.21	29.07	75.87	300.15
GALLEYWOOD	195.21	37.17	61.47	293.85
GOOD EASTER	195.21	23.76	62.28	281.25
GREAT & LITTLE LEIGHS	195.21	42.66	36.00	273.87
GREAT BADDOW	195.21	10.53	96.21	301.95
GREAT WALTHAM	195.21	29.61	107.37	332.19
HIGHWOOD	195.21	26.55	119.52	341.28
LITTLE BADDOW	195.21	26.19	62.73	284.13
LITTLE WALTHAM	195.21	35.64	102.42	333.27
MARGARETTING	195.21	26.55	35.10	256.86
MASHBURY	195.21	23.76	0.00	218.97
PLESHEY	195.21	23.76	93.78	312.75
RETTENDON	195.21	32.76	59.40	287.37
ROXWELL	195.21	1.98	47.07	244.26
RUNWELL	195.21	24.39	70.56	290.16
SANDON	195.21	29.25	54.18	278.64
SOUTH HANNINGFIELD	195.21	25.74	82.80	303.75
SOUTH WOODHAM FERRERS	195.21	31.23	76.23	302.67
SPRINGFIELD	195.21	45.27	82.17	322.65
STOCK	195.21	25.65	42.48	263.34
WEST HANNINGFIELD	195.21	25.83	57.06	278.10
WOODHAM FERRERS & BICKNACRE	195.21	26.01	78.12	299.34
WRITTLE	195.21	4.77	89.91	289.89
special expense area of CITY CENTRE (non Parished area)	195.21	45.09	0.00	240.30

The amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, 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. The effect on individual banded properties is shown in Annex A.

(h) Valuation Bands

That the amounts detailed in Annex A being the amounts given by multiplying the amounts at 3(f) and 3(g) above by the number which, in the 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, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

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It be noted that for the year 2025/26 Essex County Council, the Police, Fire and Crime Commissioner for Essex and the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown below:-

PRECEPTING AUTHORITY	----- VALUATION BANDS ----->							
	A £	B £	C £	D £	E £	F £	G £	H £
Essex County Council	1,053.06	1,228.57	1,404.08	1,579.59	1,930.61	2,281.63	2,632.65	3,159.18
Police, Fire and Crime Commissioner for Essex	173.58	202.51	231.44	260.37	318.23	376.09	433.95	520.74
Essex Police, Fire and Crime Commissioner Fire and Rescue Authority	58.38	68.11	77.84	87.57	107.03	126.49	145.95	175.14

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Having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Act, hereby sets the amounts detailed in Annex B attached as the amounts of council tax for the year 2025/26 for each of the categories of dwellings shown.

ANNEX A: Chelmsford City Council - Council taxes 2025/26 - Excluding Essex County Council, Police, Fire & Crime Commissioner for Essex & Essex Police, Fire and Crime Commissioner Fire and Rescue Authority

Parish of:-	----- VALUATION BANDS ----->							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
BOREHAM	189.42	220.99	252.56	284.13	347.27	410.41	473.55	568.26
BROOMFIELD	221.70	258.65	295.60	332.55	406.45	480.35	554.25	665.10
CHELMER	202.26	235.97	269.68	303.39	370.81	438.23	505.65	606.78
CHELMSFORD GARDEN	188.94	220.43	251.92	283.41	346.39	409.37	472.35	566.82
CHIGNAL	171.96	200.62	229.28	257.94	315.26	372.58	429.90	515.88
DANBURY	243.36	283.92	324.48	365.04	446.16	527.28	608.40	730.08
EAST HANNINGFIELD	200.10	233.45	266.80	300.15	366.85	433.55	500.25	600.30
GALLEYWOOD	195.90	228.55	261.20	293.85	359.15	424.45	489.75	587.70
GOOD EASTER	187.50	218.75	250.00	281.25	343.75	406.25	468.75	562.50
GREAT & LITTLE LEIGHS	182.58	213.01	243.44	273.87	334.73	395.59	456.45	547.74
GREAT BADDOW	201.30	234.85	268.40	301.95	369.05	436.15	503.25	603.90
GREAT WALTHAM	221.46	258.37	295.28	332.19	406.01	479.83	553.65	664.38
HIGHWOOD	227.52	265.44	303.36	341.28	417.12	492.96	568.80	682.56
LITTLE BADDOW	189.42	220.99	252.56	284.13	347.27	410.41	473.55	568.26
LITTLE WALTHAM	222.18	259.21	296.24	333.27	407.33	481.39	555.45	666.54
MARGARETTING	171.24	199.78	228.32	256.86	313.94	371.02	428.10	513.72
MASHBURY	145.98	170.31	194.64	218.97	267.63	316.29	364.95	437.94
PLESHEY	208.50	243.25	278.00	312.75	382.25	451.75	521.25	625.50
RETTENDON	191.58	223.51	255.44	287.37	351.23	415.09	478.95	574.74
ROXWELL	162.84	189.98	217.12	244.26	298.54	352.82	407.10	488.52
RUNWELL	193.44	225.68	257.92	290.16	354.64	419.12	483.60	580.32
SANDON	185.76	216.72	247.68	278.64	340.56	402.48	464.40	557.28
SOUTH HANNINGFIELD	202.50	236.25	270.00	303.75	371.25	438.75	506.25	607.50
SOUTH WOODHAM FERRERS	201.78	235.41	269.04	302.67	369.93	437.19	504.45	605.34
SPRINGFIELD	215.10	250.95	286.80	322.65	394.35	466.05	537.75	645.30
STOCK	175.56	204.82	234.08	263.34	321.86	380.38	438.90	526.68
WEST HANNINGFIELD	185.40	216.30	247.20	278.10	339.90	401.70	463.50	556.20
WOODHAM FERRERS & BICKNACRI	199.56	232.82	266.08	299.34	365.86	432.38	498.90	598.68
WRITTLE	193.26	225.47	257.68	289.89	354.31	418.73	483.15	579.78
special expense area of CITY CENTRE (non Parished area)	160.20	186.90	213.60	240.30	293.70	347.10	400.50	480.60

ANNEX B: Chelmsford City Council - Council taxes 2025/26 - At taxpayer level

Parish of:-	----- VALUATION BANDS ----->							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
BOREHAM	1,474.44	1,720.18	1,965.92	2,211.66	2,703.14	3,194.62	3,686.10	4,423.32
BROOMFIELD	1,506.72	1,757.84	2,008.96	2,260.08	2,762.32	3,264.56	3,766.80	4,520.16
CHELMER	1,487.28	1,735.16	1,983.04	2,230.92	2,726.68	3,222.44	3,718.20	4,461.84
CHELMSFORD GARDEN	1,473.96	1,719.62	1,965.28	2,210.94	2,702.26	3,193.58	3,684.90	4,421.88
CHIGNAL	1,456.98	1,699.81	1,942.64	2,185.47	2,671.13	3,156.79	3,642.45	4,370.94
DANBURY	1,528.38	1,783.11	2,037.84	2,292.57	2,802.03	3,311.49	3,820.95	4,585.14
EAST HANNINGFIELD	1,485.12	1,732.64	1,980.16	2,227.68	2,722.72	3,217.76	3,712.80	4,455.36
GALLEYWOOD	1,480.92	1,727.74	1,974.56	2,221.38	2,715.02	3,208.66	3,702.30	4,442.76
GOOD EASTER	1,472.52	1,717.94	1,963.36	2,208.78	2,699.62	3,190.46	3,681.30	4,417.56
GREAT & LITTLE LEIGHS	1,467.60	1,712.20	1,956.80	2,201.40	2,690.60	3,179.80	3,669.00	4,402.80
GREAT BADDOW	1,486.32	1,734.04	1,981.76	2,229.48	2,724.92	3,220.36	3,715.80	4,458.96
GREAT WALTHAM	1,506.48	1,757.56	2,008.64	2,259.72	2,761.88	3,264.04	3,766.20	4,519.44
HIGHWOOD	1,512.54	1,764.63	2,016.72	2,268.81	2,772.99	3,277.17	3,781.35	4,537.62
LITTLE BADDOW	1,474.44	1,720.18	1,965.92	2,211.66	2,703.14	3,194.62	3,686.10	4,423.32
LITTLE WALTHAM	1,507.20	1,758.40	2,009.60	2,260.80	2,763.20	3,265.60	3,768.00	4,521.60
MARGARETTING	1,456.26	1,698.97	1,941.68	2,184.39	2,669.81	3,155.23	3,640.65	4,368.78
MASHBURY	1,431.00	1,669.50	1,908.00	2,146.50	2,623.50	3,100.50	3,577.50	4,293.00
PLESHEY	1,493.52	1,742.44	1,991.36	2,240.28	2,738.12	3,235.96	3,733.80	4,480.56
RETTENDON	1,476.60	1,722.70	1,968.80	2,214.90	2,707.10	3,199.30	3,691.50	4,429.80
ROXWELL	1,447.86	1,689.17	1,930.48	2,171.79	2,654.41	3,137.03	3,619.65	4,343.58
RUNWELL	1,478.46	1,724.87	1,971.28	2,217.69	2,710.51	3,203.33	3,696.15	4,435.38
SANDON	1,470.78	1,715.91	1,961.04	2,206.17	2,696.43	3,186.69	3,676.95	4,412.34
SOUTH HANNINGFIELD	1,487.52	1,735.44	1,983.36	2,231.28	2,727.12	3,222.96	3,718.80	4,462.56
SOUTH WOODHAM FERRERS	1,486.80	1,734.60	1,982.40	2,230.20	2,725.80	3,221.40	3,717.00	4,460.40
SPRINGFIELD	1,500.12	1,750.14	2,000.16	2,250.18	2,750.22	3,250.26	3,750.30	4,500.36
STOCK	1,460.58	1,704.01	1,947.44	2,190.87	2,677.73	3,164.59	3,651.45	4,381.74
WEST HANNINGFIELD	1,470.42	1,715.49	1,960.56	2,205.63	2,695.77	3,185.91	3,676.05	4,411.26
WOODHAM FERRERS & BICKNACRI	1,484.58	1,732.01	1,979.44	2,226.87	2,721.73	3,216.59	3,711.45	4,453.74
WRITTLE	1,478.28	1,724.66	1,971.04	2,217.42	2,710.18	3,202.94	3,695.70	4,434.84
special expense area of CITY CENTRE (non Parished area)	1,445.22	1,686.09	1,926.96	2,167.83	2,649.57	3,131.31	3,613.05	4,335.66

The increase in Chelmsford City Council's relevant basic amount of Council Tax for 2025/26 is £6.55 (2.96%), which is below the guideline increase issued in accordance with the provisions of section 52ZB Local Government Finance Act 1992. The increase is therefore not excessive.

Parish Tier Council	Council Tax required		<--- Band D --->		
	2024/25	2025/26	2024/25	2025/26	Increase
	£	£	£	£	%
Boreham	102,071	117,405	71.01	82.53	16.22%
Broomfield	222,023	228,478	104.13	106.20	1.99%
Chelmer	219,114	219,294	64.08	64.08	0.00%
Chelmsford Garden	217,631	244,562	60.66	62.01	2.23%
Chignal	7,000	7,006	21.51	21.87	1.67%
Danbury	381,725	412,337	155.79	167.13	7.28%
East Hanningfield	40,357	43,304	73.80	75.87	2.80%
Galleywood	124,382	130,226	59.31	61.47	3.64%
Good Easter	10,715	11,349	58.41	62.28	6.63%
Great & Little Leighs	42,007	41,955	36.09	36.00	-0.25%
Great Baddow	479,674	525,451	87.66	96.21	9.75%
Great Waltham	104,005	101,635	109.44	107.37	-1.89%
Highwood	40,027	40,034	120.96	119.52	-1.19%
Little Baddow	52,258	54,875	59.76	62.73	4.97%
Little Waltham	55,360	56,508	99.72	102.42	2.71%
Margaretting	12,423	14,403	30.69	35.10	14.37%
Mashbury	0	0	0.00	0.00	0.00%
Pleshey	13,247	13,250	94.05	93.78	-0.29%
Rettendon	48,410	49,644	57.96	59.40	2.48%
Roxwell	22,494	22,517	46.98	47.07	0.19%
Runwell	142,032	148,620	70.56	70.56	0.00%
Sandon	40,342	41,977	52.29	54.18	3.61%
South Hanningfield	99,644	104,136	81.00	82.80	2.22%
South Woodham Ferrers	449,134	465,199	73.44	76.23	3.80%
Springfield	227,260	238,581	78.30	82.17	4.94%
Stock	51,661	52,951	41.94	42.48	1.29%
West Hanningfield	31,198	32,395	56.43	57.06	1.12%
Woodham Ferrers & Bicknacre	100,432	102,593	76.05	78.12	2.72%
Writtle	172,361	182,633	85.32	89.91	5.38%
	<u>3,508,989</u>	<u>3,703,320</u>	2,027.34	2,096.55	