# CHOLMONDELEY AND CHORLEY PARISH COUNCIL

## Appendix F – Precept and Taxbase Information 2027/28

*As notified by Cheshire East Council on 5 November 2026*

Position for the year to 15 November 2026. Prepared 16 November 2026.

Source: letter from Cheshire East Council to the Clerk dated 5 November 2026, reference Parish Precept and Taxbase 2027/28, from Ashley Hughes, Executive Director of Resources and Chief Finance Officer (Section 151 Officer), with its Annex A. Deadline for the signed precept form: Friday 5 February 2027.

## 1. Taxbase notified by Cheshire East

| Year | Taxbase | Precept | Band D equivalent |
|---|---|---|---|
| 2026/27 (as advised) | 170.64 | £3,500.00 | £20.51 |
| **2027/28 (provisional)** | **172.52** | **to be set** | **to be set** |

The 2027/28 taxbase of 172.52 is an increase of 1.88 Band D equivalents, or 1.10%, on 2026/27. Cheshire East is due to present the provisional taxbase to its full Council on 16 December 2026 and has retained the right to revise it up to the statutory deadline of 31 January 2027. The final approved taxbase may therefore differ from the figure above, and any change will be notified to the Council.

## 2. Precept options for 2027/28

The Band D equivalent is the precept divided by the taxbase. The table shows what each option would mean for a Band D property in the parish.

| Option | Precept | Band D equivalent | Change per Band D | Change % |
|---|---|---|---|---|
| **Precept frozen at 2026/27** | **£3,500** | **£20.29** | **(0.22)** | **-1.07%** |
| Band D held at £20.51 | £3,538 | £20.51 | nil | +0.00% |
| Band D uplifted by 2% | £3,608 | £20.91 | 0.40 | +1.95% |
| Band D uplifted by 3% | £3,643 | £21.12 | 0.61 | +2.97% |
| Band D uplifted by 5% | £3,715 | £21.53 | 1.02 | +4.97% |

*Recommendation: the first option, the precept frozen at £3,500.00, giving a Band D equivalent of £20.29 — a reduction of 22 pence per Band D property on 2026/27. The second option, holding the Band D equivalent at £20.51, would require a precept of £3,538.00 and would collect the 1.10% growth in the taxbase.*

Figures are shown to the penny as calculated. Cheshire East may round the Band D equivalent for billing purposes; the precept itself is a whole-pound figure.

## 3. Payment and submission arrangements

- **Instalments:** 50% of the annual precept is paid by 30 April 2027, and the remaining 50% by 30 September 2027.
- **Statutory basis:** the Local Government Finance Act 1992.
- **Method:** BACS, direct to the Council's bank account wherever possible.
- **Submission:** the signed form is submitted electronically by DocuSign. Cheshire East was to circulate the form by email in the week commencing 9 November 2026.
- **Deadline:** Friday 5 February 2027. The Council is asked to return the form by no later than this date.

## 4. Annex A – recharges for the May 2027 elections

| Item | Position |
|---|---|
| Charge per elector, contested area | 70 pence |
| Uncontested elections | No recharge is made |
| Unscheduled by-elections | Full associated costs are recharged |
| Spreadsheet of charges | Circulated to all Clerks in December 2024 |
| Updated spreadsheet | Due December 2026, after the borough ward review |
| Who receives the update | Only councils whose electorates have changed |

The updated spreadsheet will be sent to those councils whose electorates were affected by consequential changes from the borough ward review. If the Council's electorate is unaffected, the December 2024 spreadsheet remains the basis of the charge. The Council's electorate is not stated in the letter, so the recharge cannot be calculated from the information supplied. Further details may be obtained from the Elections Team at electoral.information@cheshireeast.gov.uk.

## 5. Points of contact

| Item | Detail |
|---|---|
| Cheshire East reference | Parish Precept and Taxbase 2027/28 |
| Letter date | 5 November 2026 |
| Precept and taxbase queries | lawrence.whittaker@cheshireeast.gov.uk |
| Elections recharge queries | electoral.information@cheshireeast.gov.uk |
| Signed by | Ashley Hughes, Executive Director of Resources and Chief Finance Officer (Section 151 Officer) |
| Letter addressed to | Cholmondeley & Chorley Parish Council, 18 The Hawthorns, Acton, Wrexham LL12 7BB |

Cheshire East invites comment on any aspect of the approach described in the letter, addressed to Lawrence Whittaker in its Strategy and Reporting Team.