

APPENDIX 4d



Council Tax Harmonisation Outputs for 1-3 year approach

North Kesteven & South Kesteven Proposal

10th October 2025

Context

A uniform rate of council tax must be in payment across the whole area by the seventh year

- *The Local Government (Structural Changes) (Finance) Regulations 2008*
- *The Local Government (Structural and Boundary Changes) (Amendment) Regulations 2018*

Referendum principles apply, with some flexibilities

The approach can be used to preserve low rates, generate additional income, or to distribute current requirements more fairly - but not all three at the same time

Ultimately, it's a decision for members

Why model Council Tax Harmonisation now?

- Providing a projected council tax requirement for future years in the outputs of financial modelling provides a degree of credibility to other projections.
- It is an additional tool in determining whether a proposed new geography is viable from the outset.
- Any distinct local matters (such as LAs which rarely or never maximise their increase) can be factored into both the harmonisation model, and the council tax requirement used in other financial models.
- It provides an early steer for members in their duties when LGR implementation is underway.

Steps in the process

The model proceeds through a range of steps which broadly speaking **project the baseline, create the new geography and create the harmonisation outputs:**

Determine the future tax base

The basis for the calculation is the no. of Band D equivalents after deductions for council tax relief (*Live Tables on Council Tax, 1.34*).

We apply an appropriate uplift - either based on population growth, historic change in taxbase, or a method you deem appropriate.

Calculate assumed rates up to 2027/28

Until vesting day, we assume that Districts, Counties and Unitaries will seek to increase at the maximum rate possible within referendum principles, including the Adult Social Care precept.

Harmonisation will begin from these uplifted rates, which exclude parish precepts.

Create hybrid/district county rates

We calculate the total council tax requirement for each District, and include the County rate to provide a hybrid rate. Unitary council rates are already comparable.

This provides the 'building blocks' for modelling new geographies.

Apply harmonisation approaches

We apply the harmonisation levers we're discussing today model a range of scenarios.

Calculate gains/losses

For each year of the process we calculate the difference between the Baseline for each year (District and County apply max. increases as usual) and the Harmonised CT requirement - and determine the additional or foregone income as a result of harmonising.

The Levers

There are four key 'settings' which can be altered to change the outputs produced by the model. These do not have to be set from the outset, and can be adjusted - but are key to understanding how the model works:

1

Method of Increasing the Taxbase

By default the model uses change in working age population to uprate the proposed taxbase each year. Other LAs have applied either a flat rate (eg. 0.5%/yr) or have used a calculation based on historic changes

2

Pace of Harmonisation

The law requires that the harmonisation process is complete, with all parts of the new area paying the same rate of council tax by the seventh year. A longer period may provide less dramatic changes in rates, but effectively prolongs the process and can result in significant foregone income over time

3

Direction of Harmonisation

The harmonisation model can target the lowest, highest or a mean/median rate in the target year. This will then provide an annual change in rate each year which includes the standard increase applied, along with a factor which brings the rate closer to the harmonisation target.

4

Exceptional Rates

The harmonisation model can apply an exceptional rate (eg. 7.49%) in one or more years prior to vesting day. This accounts for areas (such as Somerset) where the council has requested additional flexibility to set a higher rate due to financial pressures.

Inputs

The basic building blocks of the council tax harmonisation model which apply to all scenarios

The tax base

This is the number of Band D equivalent taxable dwellings, after allowances to account for council tax relief. It is the figure reported by councils on form CTB1 annually.

While it is appreciated that councils may agree other figures to account for new development (using CTR1) this figure has been used for comparability of cases.

Tax Rates

These are the rates in payment for the 2025/26 financial year, excluding any Parish Precepts

Council	2025 Taxbase (Band D equivalents)	2025/26 Band D Rate (ex PP)	Type of Council
Lincolnshire	249,550	£1,625.85	County Council
Boston	20,704	£261.55	District Council
Lincoln	26,141	£316.98	District Council
East Lindsey	48,602	£171.54	District Council
North Kesteven	40,293	£194.40	District Council
South Kesteven	50,141	£189.37	District Council
South Holland	30,912	£215.76	District Council
West Lindsey	32,757	£248.76	District Council
North Lincolnshire	52,687	£1,800.36	Unitary Council
North East Lincolnshire	47,584	£1,952.04	Unitary Council
Rutland	16,130	£2,218.95	Unitary Council

Baseline rates

Table 1 : Band D rate increased by maximum for council type annually

Band D Rate	Council Type	Base	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
Lincolnshire	County Council	£1,625.85	£1,706.98	£1,792.16	£1,881.59	£1,975.48	£2,074.05	£2,177.55	£2,286.21	£2,400.29	£2,520.07	£2,645.82	£2,777.84
Boston	District Council	£261.55	£269.37	£277.42	£285.72	£294.26	£303.06	£312.12	£321.45	£331.07	£340.97	£351.16	£361.66
Lincoln	District Council	£316.98	£326.46	£336.22	£346.27	£356.63	£367.29	£378.27	£389.58	£401.23	£413.23	£425.58	£438.31
East Lindsey	District Council	£171.54	£176.67	£181.95	£187.39	£192.99	£198.77	£204.71	£210.83	£217.13	£223.63	£230.31	£237.20
North Kesteven	District Council	£194.40	£200.21	£206.20	£212.36	£218.71	£225.25	£231.99	£238.93	£246.07	£253.43	£261.00	£268.81
South Kesteven	District Council	£189.37	£195.03	£200.86	£206.87	£213.05	£219.43	£225.99	£232.74	£239.70	£246.87	£254.25	£261.85
South Holland	District Council	£215.76	£222.21	£228.86	£235.70	£242.75	£250.00	£257.48	£265.18	£273.11	£281.27	£289.68	£298.34
West Lindsey	District Council	£248.76	£256.20	£263.86	£271.75	£279.87	£288.24	£296.86	£305.74	£314.88	£324.29	£333.99	£343.97
North Lincolnshire	Unitary Council	£1,800.36	£1,890.20	£1,984.52	£2,083.55	£2,187.52	£2,296.67	£2,411.28	£2,531.60	£2,657.93	£2,790.56	£2,929.80	£3,076.00
North East Lincolnshire	Unitary Council	£1,952.04	£2,049.45	£2,151.71	£2,259.08	£2,371.81	£2,490.17	£2,614.43	£2,744.89	£2,881.86	£3,025.66	£3,176.64	£3,335.15
Rutland	Unitary Council	£2,218.95	£2,329.68	£2,445.93	£2,567.98	£2,696.12	£2,830.66	£2,971.91	£3,120.20	£3,275.90	£3,439.37	£3,610.99	£3,791.18

This table provides a baseline, derived from the 2025/26 rate increased by the maximum appropriate increase each year without triggering a potential referendum. This assumes that the Adult Social Care precept will continue to be available to upper-tier authorities after 2028/29.

This is used to reflect the position which would occur in future years should LGR not take place, and enables comparison with harmonised rates.

Maximum Increase per annum

County Council	4.99%
District Council	2.99%
Unitary Council	4.99%

Summary Table – 1, 2, and 3 year harmonisation

Change in Council Tax Requirement	Target Rate	2028/29	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Total Change
1 Year Harmonisation	Low	-£10,150,978	-£11,238,443	-£16,275,925	-£19,688,607	-£23,355,179	-£27,292,149	-£31,517,055	-£139,518,336
	Median	£1,937,914	£3,294,813	£4,770,357	£6,372,626	£8,110,196	£9,992,175	£12,028,230	£46,506,311
	High	£19,561,745	£23,480,706	£43,608,211	£57,983,094	£74,145,511	£92,280,315	£112,590,179	£423,649,762
	Weighted Average	£0	£1,250,024	£2,612,800	£4,096,080	£5,708,100	£7,457,605	£9,353,880	£30,478,487

Change in Council Tax Requirement	Target Rate	2028/29	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Total Change
2 Year Harmonisation	Low	-£5,042,908	-£10,506,765	-£11,009,528	-£13,721,305	-£15,539,774	-£17,512,943	-£19,652,125	-£92,985,347
	Median	£925,848	£2,005,837	£3,410,294	£4,937,556	£6,595,983	£8,394,454	£10,342,396	£36,612,368
	High	£9,505,867	£20,247,375	£23,391,070	£34,222,926	£42,339,343	£51,295,972	£61,165,272	£242,167,825
	Weighted Average	-£20,037	£0	£1,293,837	£2,704,377	£4,239,645	£5,908,166	£7,718,990	£21,844,978

Change in Council Tax Requirement	Target Rate	2028/29	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Total Change
3 Year Harmonisation	Low	-£3,305,423	-£6,922,879	-£10,875,021	-£11,183,300	-£11,514,623	-£11,871,300	-£12,255,848	-£67,928,395
	Median	£611,932	£1,301,434	£2,076,140	£3,529,824	£5,110,615	£6,827,169	£8,688,676	£28,145,788
	High	£6,218,210	£13,181,062	£20,957,035	£23,897,518	£31,731,667	£37,912,908	£44,680,506	£178,578,906
	Weighted Average	-£6,549	-£6,994	£0	£1,339,185	£2,799,164	£4,388,243	£6,115,244	£14,628,293

Harmonising in one year, to the minimum rate

One Year Minimum

Harmonise to the minimum rate in the target year

Years to Harmonise:	1
	2029/30
Final value:	£2,189

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.52%	2,094	2,189	2,298	2,412	2,533	2,659	2,792	2,931
South Kesteven	4.79%	2,088	2,189	2,298	2,412	2,533	2,659	2,792	2,931
South Holland	3.37%	2,117	2,189	2,298	2,412	2,533	2,659	2,792	2,931
Annual increase in rate			4.22%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			316,721,822	334,188,872	352,619,221	372,065,995	392,585,249	414,236,129	437,081,044
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			(3,307,804)	(2,811,684)	(2,264,420)	(1,662,359)	(1,001,616)	(278,061)	512,694

Years to Harmonise:	1
	2029/30
Final value:	£2,168

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	0.05%	2,167	2,168	2,277	2,390	2,510	2,635	2,766	2,904
Lincoln	-2.67%	2,228	2,168	2,277	2,390	2,510	2,635	2,766	2,904
East Lindsey	4.81%	2,069	2,168	2,277	2,390	2,510	2,635	2,766	2,904
West Lindsey	0.70%	2,153	2,168	2,277	2,390	2,510	2,635	2,766	2,904
Annual increase in rate			0.65%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			283,608,879	299,249,767	315,753,242	333,166,875	351,540,862	370,928,165	391,384,667
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			(9,405,761)	(9,228,079)	(9,016,188)	(8,767,348)	(8,478,635)	(8,146,933)	(7,768,923)

One Year Median

Harmonising in one year, to the median rate

Harmonise to the median rate in the target year

Years to Harmonise:	1 2029/30
Final value:	£2,194

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.79%	2,094	2,194	2,304	2,419	2,539	2,666	2,799	2,939
South Kesteven	5.06%	2,088	2,194	2,304	2,419	2,539	2,666	2,799	2,939
South Holland	3.63%	2,117	2,194	2,304	2,419	2,539	2,666	2,799	2,939
Annual increase in rate			4.49%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			319,257,338	336,864,221	355,442,114	375,044,569	395,728,089	417,552,296	440,580,096
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			(772,288)	(136,335)	558,473	1,316,215	2,141,225	3,038,106	4,011,746

Years to Harmonise:	1 2029/30
Final value:	£2,255

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	4.06%	2,167	2,255	2,368	2,486	2,610	2,740	2,877	3,021
Lincoln	1.23%	2,228	2,255	2,368	2,486	2,610	2,740	2,877	3,021
East Lindsey	9.01%	2,069	2,255	2,368	2,486	2,610	2,740	2,877	3,021
West Lindsey	4.74%	2,153	2,255	2,368	2,486	2,610	2,740	2,877	3,021
Annual increase in rate			4.69%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			294,971,430	311,238,957	328,403,630	346,514,926	365,625,051	385,789,089	407,065,165
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			1,956,790	2,761,112	3,634,200	4,580,703	5,605,554	6,713,992	7,911,575

Harmonising in one year, to the maximum rate

One Year Maximum

Harmonise to the maximum rate in the target year

Years to Harmonise:	1 2029/30
Final value:	£2,189

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.52%	2,094	2,189	2,298	2,412	2,533	2,659	2,792	2,931
South Kesteven	4.79%	2,088	2,189	2,298	2,412	2,533	2,659	2,792	2,931
South Holland	3.37%	2,117	2,189	2,298	2,412	2,533	2,659	2,792	2,931
Annual increase in rate			4.22%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			320,177,892	337,835,543	356,467,004	376,125,981	396,869,141	418,756,276	441,850,475
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			148,267	834,987	1,583,363	2,397,627	3,282,277	4,242,086	5,282,125

Years to Harmonise:	1 2029/30
Final value:	£2,332

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	7.60%	2,167	2,332	2,448	2,571	2,699	2,834	2,975	3,123
Lincoln	4.68%	2,228	2,332	2,448	2,571	2,699	2,834	2,975	3,123
East Lindsey	12.72%	2,069	2,332	2,448	2,571	2,699	2,834	2,975	3,123
West Lindsey	8.30%	2,153	2,332	2,448	2,571	2,699	2,834	2,975	3,123
Annual increase in rate			8.25%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			305,009,675	321,830,806	339,579,614	358,307,260	378,067,726	398,917,972	420,918,099
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			11,995,035	13,352,960	14,810,184	16,373,036	18,048,229	19,842,874	21,764,508

Harmonising in one year, to the weighted average

Weighted Average

Years to Harmonise:	1
	2029/30
Final value:	£2,198

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.97%	2,094	2,198	2,308	2,423	2,544	2,671	2,804	2,944
South Kesteven	5.24%	2,088	2,198	2,308	2,423	2,544	2,671	2,804	2,944
South Holland	3.81%	2,117	2,198	2,308	2,423	2,544	2,671	2,804	2,944
Annual increase in rate			4.67%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			272,089,989	287,095,616	302,928,796	319,635,167	337,262,887	355,862,767	375,488,420
Pre-Harmonisation Council Tax Requirement			272,089,989	286,541,997	301,771,622	317,821,070	334,734,848	352,559,895	371,345,715
Overall in-year impact on Council Tax Requirement				553,619	1,157,173	1,814,098	2,528,039	3,302,871	4,142,706

Years to Harmonise:	1
	2029/30
Final value:	£2,240

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	3.37%	2,167	2,240	2,352	2,470	2,593	2,722	2,858	3,001
Lincoln	0.56%	2,228	2,240	2,352	2,470	2,593	2,722	2,858	3,001
East Lindsey	8.28%	2,069	2,240	2,352	2,470	2,593	2,722	2,858	3,001
West Lindsey	4.04%	2,153	2,240	2,352	2,470	2,593	2,722	2,858	3,001
Annual increase in rate			3.99%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			293,014,640	309,174,251	326,225,056	344,216,205	363,199,557	383,229,831	404,364,764
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement				696,406	1,455,626	2,281,982	3,180,060	4,154,733	5,211,174

Harmonising in two years, to the minimum

Two Years Minimum

Harmonise to the minimum rate in the target year

Years to Harmonise:	2 2029/30 to 2030/31
Final value:	£2,293

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.66%	2,094	2,191	2,293	2,408	2,528	2,654	2,787	2,926
South Kesteven	4.79%	2,088	2,189	2,293	2,408	2,528	2,654	2,787	2,926
South Holland	4.08%	2,117	2,204	2,293	2,408	2,528	2,654	2,787	2,926
Annual increase in rate			4.51%	4.51%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			318,395,610	333,576,815	351,973,410	371,384,567	391,866,240	413,477,468	436,280,543
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			(1,634,016)	(3,423,741)	(2,910,232)	(2,343,787)	(1,720,624)	(1,036,722)	(287,807)

Years to Harmonise:	2 2029/30 to 2030/31
Final value:	£2,273

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	2.41%	2,167	2,219	2,273	2,386	2,505	2,630	2,762	2,899
Lincoln	1.00%	2,228	2,250	2,273	2,386	2,505	2,630	2,762	2,899
East Lindsey	4.81%	2,069	2,169	2,273	2,386	2,505	2,630	2,762	2,899
West Lindsey	2.74%	2,153	2,212	2,273	2,386	2,505	2,630	2,762	2,899
Annual increase in rate			2.70%	2.72%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			288,330,684	298,742,417	315,217,912	332,602,022	350,944,857	370,299,291	390,721,111
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			(4,683,956)	(9,735,428)	(9,551,518)	(9,332,201)	(9,074,639)	(8,775,807)	(8,432,479)

Harmonising in two years, to the median

Two Years Median

Harmonise to the median rate in the target year

Years to Harmonise:	2
	2029/30 to 2030/31
Final value:	£2,299

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.79%	2,094	2,194	2,299	2,414	2,535	2,661	2,794	2,933
South Kesteven	4.93%	2,088	2,191	2,299	2,414	2,535	2,661	2,794	2,933
South Holland	4.21%	2,117	2,206	2,299	2,414	2,535	2,661	2,794	2,933
Annual increase in rate			4.64%	4.64%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			319,654,206	336,201,200	354,742,528	374,306,401	394,949,212	416,730,463	439,712,940
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			(375,420)	(799,356)	(141,114)	578,047	1,362,347	2,216,274	3,144,590

Years to Harmonise:	2
	2029/30 to 2030/31
Final value:	£2,362

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	4.40%	2,167	2,263	2,362	2,480	2,604	2,734	2,870	3,014
Lincoln	2.97%	2,228	2,294	2,362	2,480	2,604	2,734	2,870	3,014
East Lindsey	6.85%	2,069	2,211	2,362	2,480	2,604	2,734	2,870	3,014
West Lindsey	4.74%	2,153	2,255	2,362	2,480	2,604	2,734	2,870	3,014
Annual increase in rate			4.71%	4.72%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			293,951,358	310,503,220	327,627,317	345,695,800	364,760,750	384,877,123	406,102,904
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			936,718	2,025,375	2,857,887	3,761,577	4,741,254	5,802,026	6,949,314

Harmonising in two years, to the maximum

Two Years Maximum

Harmonise to the maximum rate in the target year

Years to Harmonise:	2
	2029/30 to 2030/31
Final value:	£2,293

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.66%	2,094	2,191	2,293	2,408	2,528	2,654	2,787	2,926
South Kesteven	4.79%	2,088	2,189	2,293	2,408	2,528	2,654	2,787	2,926
South Holland	4.08%	2,117	2,204	2,293	2,408	2,528	2,654	2,787	2,926
Annual increase in rate			4.51%	4.51%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			320,102,438	337,154,019	355,747,895	375,367,213	396,068,527	417,911,509	440,959,119
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			72,813	153,463	864,253	1,638,859	2,481,663	3,397,319	4,390,769

Years to Harmonise:	2
	2029/30 to 2030/31
Final value:	£2,441

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	6.13%	2,167	2,300	2,441	2,563	2,691	2,825	2,966	3,114
Lincoln	4.68%	2,228	2,332	2,441	2,563	2,691	2,825	2,966	3,114
East Lindsey	8.63%	2,069	2,247	2,441	2,563	2,691	2,825	2,966	3,114
West Lindsey	6.48%	2,153	2,293	2,441	2,563	2,691	2,825	2,966	3,114
Annual increase in rate			6.44%	6.46%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			298,829,000	320,893,300	338,590,405	357,263,496	376,966,400	397,755,908	419,691,948
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			5,814,360	12,415,454	13,820,975	15,329,273	16,946,903	18,680,811	20,538,357

Harmonising in two years, to the weighted average

Two Years Weighted Average

Weighted Average

Years to Harmonise:	2
	2029/30 to 2030/31
Final value:	£2,303

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.88%	2,094	2,196	2,303	2,418	2,539	2,665	2,798	2,938
South Kesteven	5.02%	2,088	2,193	2,303	2,418	2,539	2,665	2,798	2,938
South Holland	4.30%	2,117	2,208	2,303	2,418	2,539	2,665	2,798	2,938
Annual increase in rate			4.73%	4.73%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			272,093,507	286,541,997	302,344,645	319,018,801	336,612,529	355,176,541	374,764,350
Pre-Harmonisation Council Tax Requirement			272,089,989	286,541,997	301,771,622	317,821,070	334,734,848	352,559,895	371,345,715
Overall in-year impact on Council Tax Requirement			3,517		573,023	1,197,732	1,877,681	2,616,646	3,418,635

Years to Harmonise:	2
	2029/30 to 2030/31
Final value:	£2,347

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	4.06%	2,167	2,255	2,347	2,464	2,587	2,716	2,852	2,994
Lincoln	2.64%	2,228	2,287	2,347	2,464	2,587	2,716	2,852	2,994
East Lindsey	6.50%	2,069	2,204	2,347	2,464	2,587	2,716	2,852	2,994
West Lindsey	4.40%	2,153	2,248	2,347	2,464	2,587	2,716	2,852	2,994
Annual increase in rate			4.36%	4.38%	4.99%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			292,991,086	308,477,845	325,490,244	343,440,869	362,381,461	382,366,617	403,453,945
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			(23,555)		720,814	1,506,645	2,361,964	3,291,520	4,300,355

Three Years Minimum

Harmonising in three years, to the minimum

Harmonise to the minimum rate in the target year

Years to Harmonise:	3
	2029/30 to 2031/32
Final value:	£2,404

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.70%	2,094	2,192	2,296	2,404	2,523	2,649	2,759	2,889
South Kesteven	4.80%	2,088	2,189	2,294	2,404	2,523	2,649	2,782	2,899
South Holland	4.32%	2,117	2,209	2,304	2,404	2,523	2,649	2,782	2,846
Annual increase in rate			4.60%	4.60%	4.61%	4.99%	4.99%	4.70%	3.74%
New Unitary Council Tax Requirement			318,963,259	334,755,879	351,339,900	370,716,120	391,160,929	411,776,335	430,604,082
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			(1,066,367)	(2,244,676)	(3,543,741)	(3,012,234)	(2,425,936)	(2,737,855)	(5,964,268)

Years to Harmonise:	3
	2029/30 to 2031/32
Final value:	£2,382

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	3.20%	2,167	2,237	2,308	2,382	2,501	2,626	2,757	2,895
Lincoln	2.26%	2,228	2,278	2,330	2,382	2,501	2,626	2,757	2,895
East Lindsey	4.81%	2,069	2,169	2,273	2,382	2,501	2,626	2,757	2,895
West Lindsey	3.43%	2,153	2,227	2,338	2,382	2,501	2,626	2,757	2,895
Annual increase in rate			3.40%	3.80%	3.03%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			289,937,720	303,218,877	314,692,780	332,047,929	350,360,206	369,682,397	390,070,196
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			(3,076,920)	(5,258,968)	(10,076,650)	(9,886,294)	(9,659,290)	(9,392,701)	(9,083,394)

Three Years Median

Harmonising in three years, to the median

Harmonise to the median rate in the target year

Years to Harmonise:	3
	2029/30 to 2031/32
Final value:	£2,410

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.79%	2,094	2,194	2,299	2,410	2,530	2,656	2,789	2,928
South Kesteven	4.88%	2,088	2,190	2,297	2,410	2,530	2,656	2,789	2,928
South Holland	4.40%	2,117	2,211	2,308	2,410	2,530	2,656	2,789	2,928
Annual increase in rate			4.69%	4.69%	4.69%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			319,790,721	336,487,022	354,056,269	373,582,295	394,185,172	415,924,287	438,862,303
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			(238,904)	(513,534)	(827,373)	(146,059)	598,307	1,410,097	2,293,953

Years to Harmonise:	3
	2029/30 to 2031/32
Final value:	£2,474

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	4.52%	2,167	2,265	2,367	2,474	2,598	2,728	2,864	3,007
Lincoln	3.56%	2,228	2,307	2,389	2,474	2,598	2,728	2,864	3,007
East Lindsey	6.15%	2,069	2,196	2,331	2,474	2,598	2,728	2,864	3,007
West Lindsey	4.74%	2,153	2,255	2,368	2,474	2,598	2,728	2,864	3,007
Annual increase in rate			4.72%	4.79%	4.67%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			293,629,003	309,976,284	326,865,793	344,892,278	363,912,915	383,982,530	405,158,974
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			614,363	1,498,439	2,096,363	2,958,055	3,893,418	4,907,433	6,005,384

Three Years Maximum

Harmonising in three years, to the maximum

Harmonise to the maximum rate in the target year

Years to Harmonise:	3
	2029/30 to 2031/32
Final value:	£2,404

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.70%	2,094	2,192	2,296	2,404	2,523	2,649	2,782	2,920
South Kesteven	4.80%	2,088	2,189	2,294	2,404	2,523	2,649	2,782	2,920
South Holland	4.32%	2,117	2,209	2,304	2,404	2,523	2,649	2,782	2,920
Annual increase in rate			4.60%	4.60%	4.61%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			320,083,760	337,107,775	355,042,484	374,622,899	395,283,165	417,082,834	440,084,743
Pre-Harmonisation Council Tax Requirement			320,029,626	337,000,556	354,883,641	373,728,354	393,586,865	414,514,190	436,568,350
Overall in-year impact on Council Tax Requirement			54,134	107,219	158,842	894,545	1,696,300	2,568,644	3,516,393

Years to Harmonise:	3
	2029/30 to 2031/32
Final value:	£2,556

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	5.65%	2,167	2,290	2,419	2,556	2,683	2,817	2,958	3,105
Lincoln	4.68%	2,228	2,332	2,441	2,556	2,683	2,817	2,958	3,105
East Lindsey	7.30%	2,069	2,220	2,382	2,556	2,683	2,817	2,958	3,105
West Lindsey	5.88%	2,153	2,280	2,414	2,556	2,683	2,817	2,958	3,105
Annual increase in rate			5.85%	5.86%	5.87%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			296,814,559	316,546,468	337,620,040	356,239,616	375,886,053	396,615,981	418,489,154
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			3,799,918	8,068,623	12,850,610	14,305,393	15,866,557	17,540,884	19,335,564

Harmonising in three years, to the weighted average

Three Years Weighted Average

Weighted Average

Years to Harmonise:	3 2029/30 to 2031/32
Final value:	£2,414

New UA2	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
North Kesteven	4.85%	2,094	2,195	2,302	2,414	2,534	2,660	2,793	2,933
South Kesteven	4.94%	2,088	2,192	2,300	2,414	2,534	2,660	2,793	2,933
South Holland	4.46%	2,117	2,212	2,310	2,414	2,534	2,660	2,793	2,933
Annual increase in rate			4.75%	4.75%	4.75%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			272,098,157	286,550,550	301,771,622	318,414,177	335,974,559	354,503,388	374,054,073
Pre-Harmonisation Council Tax Requirement			272,089,989	286,541,997	301,771,622	317,821,070	334,734,848	352,559,895	371,345,715
Overall in-year impact on Council Tax Requirement			8,167	8,553		593,107	1,239,712	1,943,493	2,708,358

Years to Harmonise:	3 2029/30 to 2031/32
Final value:	£2,459

New UA1	Overall Rate of Increase	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Boston	4.29%	2,167	2,260	2,357	2,459	2,581	2,710	2,845	2,987
Lincoln	3.34%	2,228	2,302	2,379	2,459	2,581	2,710	2,845	2,987
East Lindsey	5.92%	2,069	2,191	2,321	2,459	2,581	2,710	2,845	2,987
West Lindsey	4.52%	2,153	2,251	2,352	2,459	2,581	2,710	2,845	2,987
Annual increase in rate			4.49%	4.50%	4.51%	4.99%	4.99%	4.99%	4.99%
New Unitary Council Tax Requirement			292,999,924	308,462,298	324,769,430	342,680,302	361,578,949	381,519,847	402,560,476
Pre-Harmonisation Council Tax Requirement			293,014,640	308,477,845	324,769,430	341,934,223	360,019,496	379,075,097	399,153,590
Overall in-year impact on Council Tax Requirement			(14,716)	(15,547)		746,078	1,559,452	2,444,750	3,406,886