

BROMSGROVE DISTRICT COUNCIL

Cabinet
2025

19th February

COUNCIL TAX RESOLUTIONS 2025/26

Relevant Portfolio Holder	Councillor Steve Colella
Portfolio Holder Consulted	Yes
Relevant Assistant Director	Debra Goodall
Report Author	Job Title: Assistant Director Finance & Customer Services Contact email:debra.goodall@bromsgroveandredditch.gov.uk Contact Tel:
Wards Affected	All
Ward Councillor(s) consulted	No
Relevant Council Priority	All
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

1.1 Cabinet is asked to **NOTE** that at its meeting on 25th January 2025 they approved the calculated council tax base 2025/26 as:

- (a) for the whole council area as 38,359.9 [item T in the formula in section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
- (b) for dwellings in those parts of its area to which a parish precept relate the amount as shown in column 5 of the attached **schedule 1**.

1.2 Cabinet is asked to **RECOMMEND** to council that they approve:

1.2.1 The calculation for the council tax requirement for the council's own purposes for 2025/26 (excluding parish precepts) as **£9,876,907.05**

1.2.2 That the following amounts be calculated for the year 2025/26 in accordance with sections 31 to 36 of the Act:

- a) £48,010,187.83 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) (i.e., gross expenditure)
- b) £36,759,479.34 being the aggregate of the amounts which the council estimates for the items set out in section 31A(3) of the Act. (i.e gross income).
- c) £11,250,708.49 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate of 1.2.2(b) above, calculated

BROMSGROVE DISTRICT COUNCIL

Cabinet
2025

19th February

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) £293.29 being the amount at 1.2.2(c) above (Item R), all divided by Item T (1.1(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) £1,373,801.44 being the aggregate amount of all special items (parish precepts) referred to in section 34(1) of the Act (as per the attached **schedule 3**)
- f) £257.48 being the amount at 1.2.2(d) above less the result given by dividing the amount at 1.2.2(e) above by Item T (1.1 (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.
- g) The amounts shown in column 4 of **schedule 1**. These are the basic amount of council tax for the year for dwellings in those parts of the council's area shown in column 1 of the schedule respectively to which special items relate, calculated by the council in accordance with section 34(3) of the Act. (District and parish combined at band D).
- h) The amounts shown in columns 7 to 14 of **schedule 1** being the amount given by multiplying the amount at 1.2.2(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 of 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.

1.2.3 It is to be noted that for the year 2025/26, Worcestershire County Council, Police and Crime Commissioner for West Mercia, and Hereford and Worcester Fire Authority have issued precepts to the council in accordance with section 40 of the Act for each category of dwelling in the council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	1,077.14	1,256.66	1,436.19	1,615.71	1,974.76	2,333.80	2,692.85	3,231.42
Police and Crime Commissioner for West Mercia	194.33	226.72	259.11	291.50	356.28	421.06	485.83	583.00

BROMSGROVE DISTRICT COUNCIL

Cabinet
2025

19th February

Hereford and Worcester Fire Authority	68.15	79.50	90.86	102.22	124.94	147.65	170.37	204.44
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1.2.4 That having calculated the aggregate in each case of the amounts at 1.2.2(h) and 1.2.3 above, that Bromsgrove District Council in accordance with sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown in **schedule 2** as the amounts of council tax for 2025/26 for each part of its area and for each of the categories of dwellings.

1.2.5 The Director of Resources by authorised to make payments under section 90(2) of the Local Government Finance Act 1988 from the collection fund by ten equal instalments between April 2025 to March 2026 as detailed below

	Precept (£)	Surplus/Deficit on Collection Fund (£)	Total to Pay (£)
Worcestershire County Council	61,978,747.00	417,276.00	62,395,750.00
Police and Crime Commissioner for West Mercia	11,181,910.85	75,243.70	11,257,154.55
Hereford and Worcester Fire and Rescue Authority	3,921,149.04	26,361.05	3,947,510.09

1.2.6 The Director of Resources is authorised to make transfers under section 97 of the Local Government Finance Act 1988 from the collection fund to the general fund the sum of £11,250,708.49 being the council's own demand on the collection fund (£9,876,907.05) and parish precepts (£1,373,801.44) and the distribution of the surplus/deficit on the collection fund (£76,521.40).

1.2.7 That the Director of Resources is authorised to make payments from the general fund to parish councils the sums listed on **Schedule 3** by two equal instalments on 1st April 2025 and 1st October 2025 in respect of the precept levied on the council.

1.2.8 That the above resolutions to be signed by the Chief Executive for use in legal proceedings in the Magistrates' Court for the recovery of unpaid council taxes.

1.2.9 Notices of the making of the said council taxes signed by the Chief Executive are given by advertisement in the local press under section 38(2) of the Local Government Finance Act 1992.

BROMSGROVE DISTRICT COUNCIL

Cabinet
2025

19th February

2. BACKGROUND

2.1 The report seeks approval of the appropriate formal resolutions to determine the levels of council tax for Bromsgrove District Council for financial year 2025/26. The levels of tax take account of the requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire and Rescue Authority and the various parish councils

3. FINANCIAL IMPLICATIONS

3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and the various parish councils.

3.2 Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2025/26. The amounts of the precepts are set out below:

	£
Worcestershire County Council	61,978,474.00
Police and Crime Commissioner for West Mercia	11,181,910.85
Hereford and Worcestershire Fire and Rescue Authority	3,921,149.04
Bromsgrove District Council	9,876,907.05
Parish Precepts	1,373,801.44
Total	88,332,242.38

The parish council precepts for 2025/26 are detailed in the attached **schedule 3**.

3.3 If the council approves the recommendations set out above the average band D council tax in 2025/26 will be £2,302.72, made up as follows

Authority	2024/25 (£)	2025/26 (£)	Increase %
Bromsgrove District Council	250.00	257.48	2.99
Worcestershire County Council	1,538.92	1,615.71	4.99
Police and Crime Commissioner for West Mercia	277.50	291.50	5.05
Hereford and Worcestershire Fire and Rescue Authority	97.22	102.22	5.14

BROMSGROVE DISTRICT COUNCIL

Cabinet
2025

19th February

Parish Precepts	32.21	35.81	11.18
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The % increases all relate to the change from current year levels.

4. LEGAL IMPLICATIONS

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as was previously the case.

5. OTHER - IMPLICATIONS

Relevant Council Priority

- 5.1 The council priorities are included in the Council's corporate plan and guides the council's approach to budget making ensuring we focus on the issues and what are most important for the district and our communities. Our MTFP and strategies are integrated within all of the council's priorities.

Climate Change Implications

- 5.2 The green thread runs through the Council plan. The MTFP has implications on climate change and these will be addressed and reviewed when relevant by climate change officers to ensure the correct procedures have been followed to ensure any impacts on climate change are fully understood.

Equalities and Diversity Implications

- 5.3 Any impact on the customer of savings over the MTFP period will be managed via impact assessments and in discussion and consultation with the customer as to the most effective and supportive way of managing reductions in funding and potentially service delivery.

6. RISK MANAGEMENT

- 7.1 The risks associated with the budget estimations are included in the MTFP report as presented to Cabinet on 19th February 2025.

8. BACKGROUND PAPERS

Council tax base calculation report 2025/26, report to Cabinet, 22nd January 2025

BROMSGROVE DISTRICT COUNCIL

Cabinet
2025

19th February

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Cllr S. Colella	
Lead Director / Assistant Director	Peter Carpenter	17/2/24
Legal Services	Claire Felton	
Policy Team (if equalities implications apply)		
Climate Change Team (if climate change implications apply)		

Schedule 1: Bromsgrove District Council Including Parish Precepts

	Precept Requirement	Parish Band D	Basic Amount of Council Tax Band D (Parish and District)	Taxbase	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Unparished				14,266.4	171.6 5	200.2 6	228.8 7	257.4 8	314.7 0	371.9 2	429.1 3	514.9 6
Alvechurch	246,280.00	91.39	348.87	2,395.4	240.1 9	280.2 3	320.2 6	360.2 9	440.3 6	520.4 3	600.4 9	720.5 9
Barnt Green	78,500.00	67.09	324.57	1,040.1	221.9 7	258.9 6	295.9 6	332.9 5	406.9 5	480.9 4	554.9 2	665.9 1
Belbroughton and Fairfield	75,000.00	53.53	311.01	1,245.4	211.8 0	247.1 0	282.4 0	317.7 0	388.3 0	458.9 1	529.5 0	635.4 0
Bentley Paucefoot	9,724.00	32.68	290.16	264.5	196.1 6	228.8 5	261.5 5	294.2 4	359.6 3	425.0 2	490.4 0	588.4 9
Beoley	17,276.38	32.35	289.83	474.7	195.9 1	228.5 7	261.2 2	293.8 7	359.1 8	424.4 9	489.7 9	587.7 5
Bournheath	16,725.00	67.39	324.87	220.6	222.1 9	259.2 3	296.2 6	333.3 0	407.3 6	481.4 3	555.4 9	666.5 9
Catshill and North Marlbrook	51,735.00	19.59	277.07	2348	186.3 4	217.4 0	248.4 6	279.5 1	341.6 3	403.7 5	465.8 5	559.0 3
Clent	49,850.00	77.64	335.12	570.7	229.8 8	268.2 0	306.5 1	344.8 3	421.4 6	498.0 9	574.7 1	689.6 6
Cofton Hackett	64,440.00	44.96	302.44	1274	205.3 7	239.6 0	273.8 3	308.0 6	376.5 2	444.9 8	513.4 3	616.1 2
Dodford with Grafton	13,970.06	29.99	287.47	414	194.1 5	226.5 1	258.8 6	291.2 2	355.9 4	420.6 6	485.3 7	582.4 5
Finstall	12,972.00	36.27	293.75	317.9	198.8 5	232.0 0	265.1 4	298.2 9	364.5 7	430.8 6	497.1 4	596.5 7
Frankley	2,584.00	46.78	304.26	49.1	206.7 3	241.1 9	275.6 5	310.1 1	379.0 2	447.9 4	516.8 4	620.2 1
Hagley	260,400.00	71.72	329.20	3,227.2	225.4 4	263.0 2	300.5 9	338.1 7	413.3 2	488.4 7	563.6 1	676.3 4

Hunington	16,760.00	55.86	313.34	266.7	213.5 4	249.1 4	284.7 3	320.3 2	391.5 1	462.6 9	533.8 7	640.6 4
Lickey and Blackwell	55,000.00	22.80	280.28	2,144.7	188.7 5	220.2 1	251.6 7	283.1 2	346.0 4	408.9 6	471.8 7	566.2 5
Stoke	64,985.00	29.87	287.35	1,933.6	194.0 6	226.4 0	258.7 4	291.0 9	355.7 8	420.4 7	485.1 4	582.1 8
Romsley	59,000.00	78.03	335.51	672.1	230.1 7	268.5 4	306.9 0	345.2 6	421.9 9	498.7 2	575.4 4	690.5 3
Tutnall and Cobley	7,600.00	17.47	274.95	386.7	184.7 5	215.5 5	246.3 4	277.1 3	338.7 2	400.3 1	461.8 9	554.2 7
Wythall	271,000.00	49.69	307.17	4,848.1	208.9 2	243.7 4	278.5 6	313.3 8	383.0 2	452.6 6	522.2 9	626.7 6
	1,373,801.44			38,359.9 0								

Schedule 2: Council Tax for the Bromsgrove District Area including Bromsgrove DC, Worcestershire CC, Police and Crime Commissioner for West Mercia, Hereford & Worcester Fire & Rescue Authority, and Parish Precepts 2025/2026

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Worcestershire County Council	1,077.14	1,256.66	1,436.19	1,615.71	1,974.76	2,333.80	2,692.85	3,231.42
Police and Crime Commissioner for West Mercia	194.33	226.72	259.11	291.50	356.28	421.06	485.83	583.00
Hereford and Worcester Fire & Rescue Service	68.15	79.50	90.86	102.22	124.94	147.65	170.37	204.44
Bromsgrove District Council	171.65	200.26	228.87	257.48	314.70	371.92	429.13	514.96
Total Unparished	1,511.27	1,763.14	2,015.03	2,266.91	2,770.68	3,274.43	3,778.18	4,533.82
	Total Bill Band A £ 6/9	Total Bill Band B £ 7/9	Total Bill Band C £ 8/9	Total Bill Band D £ 9/9	Total Bill Band E £ 11/9	Total Bill Band F £ 13/9	Total Bill Band G £ 15/9	Total Bill Band H £ 18/9
Unparished								
Alvechurch Parish Council	1,579.81	1,843.11	2,106.42	2,369.72	2,896.34	3,422.94	3,949.54	4,739.45
Barnt Green Parish Council	1,561.59	1,821.84	2,082.12	2,342.38	2,862.93	3,383.45	3,903.97	4,684.77
Belbroughton and Fairfield Parish Council	1,551.42	1,809.98	2,068.56	2,327.13	2,844.28	3,361.42	3,878.55	4,654.26
Bentley Paucefoot Parish Council	1,535.78	1,791.73	2,047.71	2,303.67	2,815.61	3,327.53	3,839.45	4,607.35
Beoley Parish Council	1,535.53	1,791.45	2,047.38	2,303.30	2,815.16	3,327.00	3,838.84	4,606.61
Bournheath Parish Council	1,561.81	1,822.11	2,082.42	2,342.73	2,863.34	3,383.94	3,904.54	4,685.45
Catshill and North Marlbrook Parish Council	1,525.96	1,780.28	2,034.62	2,288.94	2,797.61	3,306.26	3,814.90	4,577.89
Clent Parish Council	1,569.50	1,831.08	2,092.67	2,354.26	2,877.44	3,400.60	3,923.76	4,708.52
Cofton Hackett Parish Council	1,544.99	1,802.48	2,059.99	2,317.49	2,832.50	3,347.49	3,862.48	4,634.98
Dodford with Grafton Parish Council	1,533.77	1,789.39	2,045.02	2,300.65	2,811.92	3,323.17	3,834.42	4,601.31
Finstall Parish Council	1,538.47	1,794.88	2,051.30	2,307.72	2,820.55	3,333.37	3,846.19	4,615.43
Frankley Parish Council	1,546.35	1,804.07	2,061.81	2,319.54	2,835.00	3,350.45	3,865.89	4,639.07
Hagley Parish Council	1,565.06	1,825.90	2,086.75	2,347.60	2,869.30	3,390.98	3,912.66	4,695.20
Hunnington Parish Council	1,553.16	1,812.02	2,070.89	2,329.75	2,847.49	3,365.20	3,882.92	4,659.50

Lickey and Blackwell Parish Council	1,528.37	1,783.09	2,037.83	2,292.55	2,802.02	3,311.47	3,820.92	4,585.11
	Total Bill Band A £ 6/9	Total Bill Band B £ 7/9	Total Bill Band C £ 8/9	Total Bill Band D £ 9/9	Total Bill Band E £ 11/9	Total Bill Band F £ 13/9	Total Bill Band G £ 15/9	Total Bill Band H £ 18/9
Stoke Parish Council	1,533.68	1,789.28	2,044.90	2,300.52	2,811.76	3,322.98	3,834.19	4,601.04
Romsley Parish Council	1,569.79	1,831.42	2,093.06	2,354.69	2,877.97	3,401.23	3,924.49	4,709.39
Tutnall and Cobley Parish Council	1,524.37	1,778.43	2,032.50	2,286.56	2,794.70	3,302.82	3,810.94	4,573.13
Wythall Parish Council	1,548.54	1,806.62	2,064.72	2,322.81	2,839.00	3,355.17	3,871.34	4,645.62

Schedule 3: Parish Precepts 2025/26

	2024/25 Precept £	2024/25 Taxbase	Levy per Band D Equivalent	2025/26 Precept £	Percentage Change in Band D	Percentage Change in Precept Amount	2025/26 Taxbase £	2025/26 Levy Per Band D Equivalent
Alvechurch	222,740.00	2,366.20	94.13	246,280.00	9.00%	10.57%	2,395.4	102.81
Barnt Green	75,500.00	1,037.70	72.76	78,500.00	4.00%	3.97%	1,040.1	75.47
Belbroughton and Fairfield	70,000.00	1,235.80	56.64	75,000.00	6.00%	7.14%	1,245.4	60.22
Bentley Paucefoot	8,405.00	229.20	36.67	9,724.00	0.00%	15.69%	264.5	36.76
Beoley	16,855.00	475.10	35.48	17,276.38	3.00%	2.50%	474.7	36.39
Bournheath	11,400.00	222.80	51.17	16,725.00	48.00%	46.71%	220.6	75.82
Catshill and North Marlbrook	50,805.00	2,331.40	21.79	51,735.00	1.00%	1.83%	2,348	22.03
Clent	49,850.00	551.30	90.41	49,850.00	-3.00%	0.00%	570.7	87.35
Cofton Hackett	58,740.00	1,218.30	48.22	64,440.00	5.00%	9.70%	1,274	50.58
Dodford with Grafton	12,654.60	402.10	31.47	13,970.06	7.00%	10.40%	414	33.74
Finstall	12,896.40	316.00	40.81	12,972.00	0.00%	0.59%	317.9	40.81
Frankley	2,335.85	46.60	50.13	2,584.00	5.00%	10.62%	49.1	52.63
Hagley	240,900.00	3,209.20	75.06	260,400.00	7.00%	8.09%	3,227.2	80.69
Hunnington	16,000.00	246.40	64.93	16,760.00	-3.00%	4.75%	266.7	62.84
Lickey and Blackwell	55,000.00	2,121.70	25.92	55,000.00	-1.00%	0.00%	2,144.7	25.64
Stoke	63,710.65	1,924.50	33.10	64,985.00	2.00%	2.00%	1,933.6	33.61
Romsley	55,675.00	673.00	82.73	59,000.00	6.00%	5.97%	672.1	87.78
Tutnall and Cobley	7,600.00	365.10	20.81	7,600.00	-6.00%	0.00%	386.7	19.65
Wythall	193,000.00	4,829.40	39.96	271,000.00	40.00%	40.41%	4,848.1	55.90