

Council Tax Base Report 2026/27

Relevant Portfolio Holder		Councillor Nock
Portfolio Holder Consulted		Yes
Relevant Assistant Director		Debra Goodall Assistant Director Finance and Customer Services
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Wards Affected		All
Ward Councillor(s) consulted		No
Relevant Council Priority		
Non-Key Decision		
If you have any questions about this report, please contact the report author in advance of the meeting.		

1. RECOMMENDATIONS

Cabinet RESOLVE that:-

The amount calculated by Bromsgrove District Council as the council tax base for the whole area for 2026/27 is approved at 38,409.8 as detailed in appendix A to include the individual parish elements.

2. BACKGROUND

- 2.1 This report sets out the calculation of the council tax base for 2026/27. The tax base calculation is required as part of determining the council tax for the forthcoming financial year.

3. OPERATIONAL ISSUES

- 3.1 The council tax base is calculated using data held by the authority as of 30th November 2025. This data reflects the number of dwellings in each valuation band and accounts for exemptions, discount and reductions.
- 3.2 The figure is then adjusted for anticipated changes in dwelling numbers, discounts, and exemptions, and further adjusted to reflect expected collection rates. An allowance of 1.00% has been made for non-collection.
- 3.3 The council is required to set the council tax base annually as part of the budget-setting process for the following financial year.

4. FINANCIAL IMPLICATIONS

- 4.1 The council tax base calculation forms the basis for determining council tax for the new financial year.
- 4.2 The calculation uses a prescribed formula to generate the equivalent number of Band D dwellings in the district and incorporates the cost of council tax support provided to residents.

5. LEGAL IMPLICATIONS

- 5.1 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 (as amended) set out the process for calculating the council tax base for the forthcoming financial year.
- 5.2 The tax base information is required by Worcestershire County Council, West Mercia Police and Crime Commissioner, and Hereford and Worcester Fire and Rescue Service to calculate and notify their precept requirements.
- 5.3 Legislation requires the billing authority to calculate the tax base for any “special areas” within its boundary. There are no such areas in Bromsgrove District.

6. OTHER - IMPLICATIONS

Local Government Reorganisation

- 6.1 None

Relevant Council Priority

- 6.2 The tax base calculation is required as part of determining the council tax for the forthcoming tax year and supports the council’s priority of Financial Stability.

Climate Change Implications

- 6.3 None

Equalities and Diversity Implications

- 6.4 None

Cabinet

7th January 2026

7. RISK MANAGEMENT

7.1 No new risks identified.

8. APPENDICES and BACKGROUND PAPERS

Appendix A – Council Tax Base Calculations

BROMSGROVE DISTRICT COUNCIL

Cabinet

7th January 2026

Appendix A - Council Tax Base Calculations

	Parish Name	Net
	Whole Area	38,409.8
101/107	Unparished	14,285.3
111	Alvechurch	2,383.1
102	Barnt Green	1,044.8
116	Belbroughton and Fairfield	1,255.8
118	Bentley Paucefoot	258.9
119	Beoley	474.0
103	Bournheath	222.3
104	Catshill and North Marlbrook	2,352.6
120	Clent	574.6
121	Cofton Hackett	1,280.1
122	Dodford with Grafton	411.6
105	Finstall	320.3
123	Frankley	50.4
124	Hagley	3,237.9
106	Lickey and Blackwell	2,141.1
125	Hunnington	271.8
126	Romsley	667.6
127/131	Parish of Stoke	1,941.3
129	Tutnall and Cobley	407.0
130	Wythall	4,829.3
		38,409.8
	Trent Flood Defence Area	7,102.2
	Severn Flood Defence Area	31,307.7