BROMSGROVE DISTRICT COUNCIL

MEETING OF THE CABINET

FRIDAY 6TH MARCH 2026, AT 5.00 P.M.

PRESENT: Councillors K.J. May (Leader), S. T. Nock, K. Taylor, S. A. Webb and P. J. Whittaker

Officers: Mr J. Leach, Ms. J. Lorraine, Mrs. C. Felton, Mrs. D. Goodall and Mrs J. Gresham

82/25 **TO RECEIVE APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor S. Baxter.

83/25 **DECLARATIONS OF INTEREST**

There were no Declarations of Interest.

84/25 **TO CONFIRM THE ACCURACY OF THE MINUTES OF THE MEETING OF THE CABINET HELD ON 18TH FEBRUARY 2026**

The minutes of the Cabinet meeting held on 18th February 2026 were submitted for Members' consideration.

RESOLVED that the minutes of the Cabinet meeting held on 18th February 2026 be approved as a true and accurate record.

85/25 **COUNCIL TAX RESOLUTIONS 2026/27**

The Assistant Director of Finance & Customer Services presented the Council Tax Resolutions 2026/27 for Members' consideration.

The report provided an overview of the requirements, context, and key figures relating to the Council Tax Resolution for the 2026/27 financial year, including the council tax base, precept impacts, and known external factors influencing the overall bill.

Also included was the formal calculation of the Council Tax Base for 2026/27, which must be approved annually in accordance with statutory regulations.

Members were informed that the calculated tax base for the whole District for 2026/27 was 38,409.8 Band D equivalent properties. This figure was based on data as of 30th November 2025, and adjusted for dwelling changes, discounts, exemptions, and a 1 per cent non-collection allowance. This tax base formed the foundation for setting the District Council's own Council Tax requirement.

For 2025/26, the District Council's Band D charge was £257.48, with a budget strategy focused on service resilience and maintaining increases below inflation. The District Council element for 2026/27 would increase by 2.99 per cent, taking Band D to £265.18.

It was noted that the Council continued to operate within significant national financial pressures and was maintaining a focus on protecting frontline services and financial stability.

The overall Council Tax bill included several external precepts as follows:

- The Worcestershire County Council (WCC) 2026/27 budget included an 8.98 per cent increase, taking the charge to £1,760.80 for a Band D bill.
- West Mercia Police & Crime Commissioner precept for 2026/27 was set to rise by 5.15 per cent, increasing the Band D charge to £306.50.
- Hereford & Worcester Fire & Rescue Service precept for 2026/27 figure was set to rise by 4.89 per cent; increasing the Band D charge to £107.22.
- Parish Councils were setting their 2026/27 precepts separately, with an average rise of 8.77 per cent.

The Council remained committed to financial stability, recognising the tax base calculation as a core part of the Medium-Term Financial Plan.

There were several national factors which impacted on the Council Tax setting process this year including WCC financial pressures, wider public sector pay decisions, and inflationary service costs. These continued to shape the environment in which the District must set its own Council Tax requirement.

It was noted that if the Council Tax Resolutions were agreed at the Council meeting directly after this meeting, the Council Tax bills would be issued to residents accordingly.

Following the presentation, it was reported that a support mechanism would be put in place in order to help residents who might be impacted with the Council Tax increase. It was hoped that support would be provided at an early stage. The Benefits Team were aware that this approach would be taken. In addition to this, the Council operated a Council Tax Support Fund which also provided support to residents who qualified for this scheme.

Members welcomed this approach in order to provide appropriate support to those vulnerable residents within the District who required additional assistance.

RESOLVED to **NOTE** that at its meeting on 7th January 2026 Cabinet approved the calculated Council Tax Base 2026/27 as:

(a) for the whole council area as 38,409.8 [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 **schedule 1**.

RECOMMENDED that

1) The calculation for the council tax requirement for the council's own purposes for 2026/27 (excluding parish precepts) as **£10,185,510.76**

2) That the following amounts be calculated for the year 2026/27 in accordance with sections 31 to 36 of the Act:
   a) £43,803,037.52 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) £32,121,303.24 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) £11,681,734.28 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate of 1.2.2(b) above, calculated 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) £304.13 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) £1,496,223.52 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) £265.18 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.

3) It is to be noted that for the year 2026/27, 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	1,173.87	1,369.51	1,565.16	1,760.80	2,152.09	2,543.38	2,943.67	3,521.60
Police and Crime Commissioner for West Mercia	204.33	238.39	272.44	306.50	374.61	442.72	510.83	613.00
Hereford and Worcester Fire Authority	71.48	83.39	95.31	107.22	131.05	154.87	178.70	214.44

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 2026/27 for each part of its area and for each of the categories of dwellings.

5) The Interim Director of Finance be 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 2026 to March 2027 as detailed below

	Precept (£)	Surplus/Deficit on Collection Fund (£)	Total to Pay (£)
Worcestershire County Council	67,631,975.84	76,853.64	67,708,829.48
Police and Crime Commissioner for West Mercia	11,772,603.70	13,865.63	11,786,469.33
Hereford and Worcester Fire and Rescue Authority	4,118,298.75	13,950.93	4,132,249.68

6) The Interim Director of Finance by 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 £11,695,685.21 being the council’s own demand on the collection fund (£10,185,510.76) and parish precepts (£1,496,223.52) and the distribution of the surplus/deficit on the collection fund (£13,950.93).

7) That the Interim Director of Finance be authorised to make payments from the general fund to parish councils the sums listed on **Schedule 3** by two equal instalments on 1st April 2026 and 1st October 2026 in respect of the precept levied on the council.

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.

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.

86/25 **TO CONSIDER ANY URGENT BUSINESS, DETAILS OF WHICH HAVE BEEN NOTIFIED TO THE ASSISTANT DIRECTOR OF LEGAL, DEMOCRATIC AND PROCUREMENT SERVICES PRIOR TO THE COMMENCEMENT OF THE MEETING AND WHICH THE CHAIRMAN, BY REASON OF SPECIAL CIRCUMSTANCES, CONSIDERS TO BE OF SO URGENT A NATURE THAT IT CANNOT WAIT UNTIL THE NEXT MEETING**

There was no Urgent Business on this occasion.

The meeting closed at 5.20 p.m.

Chairman