BROMSGROVE DISTRICT COUNCIL

Cabinet

6th March 2026

COUNCIL TAX RESOLUTIONS 2026/2027

Relevant Portfolio Holder	Councillor Simon Nock, Portfolio Holder for Finance and Governance
Portfolio Holder Consulted	Yes
Relevant Assistant Director	Debra Goodall, Assistant Director Finance and Customer Services
Report Author	Debra Goodall – Assistant Director of Finance and Customer Services debra.goodall@bromsgroveandredditch.gov.uk Contact telephone:
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 7th January 2026 Members 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 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 2026/27 (excluding parish precepts) as **£10,185,510.76**

1.2.2 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.

1.2.3 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

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

1.2.5 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

1.2.6 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).

1.2.7 That the Interim Director of Finance by 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.

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.

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 2026/27. 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 2026/27. The amounts of the precepts are set out below:

	£
Worcestershire County Council	67,631,975.84
Police and Crime Commissioner for West Mercia	11,772,603.70
Hereford and Worcestershire Fire and Rescue Authority	4,118,298.75
Bromsgrove District Council	10,185,510.76
Parish Precepts	1,496,223.52
Total	**95,204,612.57**

The parish council precepts for 2026/27 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 2026/27 will be £2,478.65, made up as follows

Authority	**2025/26 (£)**	**2026/27 (£)**	**Increase %**
Bromsgrove District Council	257.48	265.18	2.99
Worcestershire County Council	1,615.71	1,760.80	8.98
Police and Crime Commissioner for West Mercia	291.50	306.50	5.15

Hereford and Worcestershire Fire and Rescue Authority	102.22	107.22	4.89
Parish Precepts	35.81	38.95	8.77

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 23 February 2026

8. BACKGROUND PAPERS

BROMSGROVE DISTRICT COUNCIL

Cabinet

6th March 2026

Council tax base calculation report 2026/27, report to Cabinet, 7th January 2026

Appendix 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				14285.3		176.79	206.25	235.72	265.18	324.11	383.04	441.97	530.36
Alvechurch	271,310.00	113.85	379.03	2383.1		252.69	294.80	336.92	379.03	463.26	547.49	631.72	758.06
Barnt Green	84,000.00	80.40	345.58	1044.8		230.39	268.78	307.19	345.58	422.38	499.17	575.97	691.16
Belbroughton	80,000.00	63.70	328.88	1255.8		219.26	255.79	292.34	328.88	401.97	475.05	548.14	657.76
Bentley Pauncefoot	9,841.00	38.01	303.19	258.9		202.13	235.81	269.51	303.19	370.57	437.94	505.32	606.38
Beoley	17,925.00	37.82	303.00	474		202.00	235.67	269.34	303.00	370.33	437.67	505.00	606.00
Bournheath	17,561.26	79.00	344.18	222.3		229.46	267.69	305.94	344.18	420.67	497.15	573.64	688.36
Catshill and North Marlbrook	56,830.00	24.16	289.34	2352.6		192.90	225.04	257.20	289.34	353.64	417.94	482.24	578.68
Clent	49,850.00	86.76	351.94	574.6		234.63	273.73	312.84	351.94	430.15	508.36	586.57	703.88
Cofton Hackett	77,470.00	60.52	325.70	1280.1		217.14	253.32	289.52	325.70	398.08	470.46	542.84	651.40
Dodford with Grafton	15,367.06	37.33	302.51	411.6		201.68	235.28	268.90	302.51	369.74	436.96	504.19	605.02
Finstall	12,972.00	40.50	305.68	320.3		203.79	237.75	271.72	305.68	373.61	441.54	509.47	611.36
Frankley	2,713.20	53.83	319.01	50.4		212.68	248.12	283.57	319.01	389.90	460.79	531.69	638.02
Hagley	280,000.00	86.48	351.66	3237.9		234.44	273.51	312.59	351.66	429.81	507.96	586.10	703.32
Hunnington	19,000.00	69.90	335.08	271.8		223.39	260.62	297.85	335.08	409.54	484.01	558.47	670.16
Lickey and Blackwell	60,000.00	28.02	293.20	2141.1		195.47	228.04	260.63	293.20	358.36	423.51	488.67	586.40
Parish of Stoke	67,584.00	34.81	299.99	1941.3		200.00	233.32	266.66	299.99	366.66	433.32	499.99	599.98
Romsley	61,000.00	91.37	356.55	667.6		237.70	277.32	316.94	356.55	435.78	515.02	594.25	713.10
Tutnall and Cobley	7,800.00	19.16	284.34	407		189.56	221.15	252.75	284.34	347.53	410.72	473.90	568.68
Wythall	305,000.00	63.16	328.34	4829.3		218.90	255.37	291.86	328.34	401.31	474.27	547.24	656.68
	1,496,223.52			38,409.80									

Appendix 2: Council Tax Schedule 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 2026/2027

	Band A £	**Band B £**	**Band C £**	**Band D £**	**Band E £**	**Band F £**	**Band G £**	**Band H £**
Worcestershire County Council	1,173.87	1,369.51	1,565.16	1,760.80	2,152.09	2,543.38	2,934.67	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 & Rescue Service	71.48	83.39	95.31	107.22	131.05	154.87	178.70	214.44
Bromsgrove District Council	176.79	206.25	235.72	265.18	324.11	383.04	441.97	530.36
Total Unparished	**1,626.47**	**1,897.54**	**2,168.63**	**2,439.70**	**2,981.86**	**3,524.01**	**4,066.17**	**4,879.40**
	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	1,702.37	1,986.09	2,269.83	2,553.55	3,121.01	3,688.46	4,255.92	5,107.10
Barnt Green	1,680.07	1,960.07	2,240.10	2,520.10	3,080.13	3,640.14	4,200.17	5,040.20
Belbroughton	1,668.94	1,947.08	2,225.25	2,503.40	3,059.72	3,616.02	4,172.34	5,006.80
Bentley Pauncefoot	1,651.81	1,927.10	2,202.42	2,477.71	3,028.32	3,578.91	4,129.52	4,955.42
Beoley	1,651.68	1,926.96	2,202.25	2,477.52	3,028.08	3,578.64	4,129.20	4,955.04
Bournheath	1,679.14	1,958.98	2,238.85	2,518.70	3,078.42	3,638.12	4,197.84	5,037.40
Catshill and North Marlbrook	1,642.58	1,916.33	2,190.11	2,463.86	3,011.39	3,558.91	4,106.44	4,927.72
Clent	1,684.31	1,965.02	2,245.75	2,526.46	3,087.90	3,649.33	4,210.77	5,052.92
Cofton Hackett	1,666.82	1,944.61	2,222.43	2,500.22	3,055.83	3,611.43	4,167.04	5,000.44
Dodford with Grafton	1,651.36	1,926.57	2,201.81	2,477.03	3,027.49	3,577.93	4,128.39	4,954.06
Finstall	1,653.47	1,929.04	2,204.63	2,480.20	3,031.36	3,582.51	4,133.67	4,960.40
Frankley	1,662.36	1,939.41	2,216.48	2,493.53	3,047.65	3,601.76	4,155.89	4,987.06
Hagley	1,684.12	1,964.80	2,245.50	2,526.18	3,087.56	3,648.93	4,210.30	5,052.36

Hunnington	1,673.07	1,951.91	2,230.76	2,509.60	3,067.29	3,624.98	4,182.67	5,019.20
Lickey and Blackwell	1,645.15	1,919.33	2,193.54	2,467.72	3,016.11	3,564.48	4,112.87	4,935.44
Parish of Stoke	1,649.68	1,924.61	2,199.57	2,474.51	3,024.41	3,574.29	4,124.19	4,949.02
Romsley	1,687.38	1,968.61	2,249.85	2,531.07	3,093.53	3,655.99	4,218.45	5,062.14
Tutnall and Cobley	1,639.24	1,912.44	2,185.66	2,458.86	3,005.28	3,551.69	4,098.10	4,917.72
Wythall	1,668.58	1,946.66	2,224.77	2,502.86	3,059.06	3,615.24	4,171.44	5,005.72

Appendix 3: Parish Precepts 2026/27

	2025/26 Precept £	2024/25 Taxbase	Levy per Band D Equivalent	2026/27 Precept £	Percentage Change in Band D	Percentage Change in Precept Amount	2026/27 Taxbase £	2026/27 Levy Per Band D Equivalent
Alvechurch Parish Council	246,280.00	2,395.40	102.81	271,310.00	11.00%	10.16%	2383.1	113.85
Barnt Green Parish Council	78,500.00	1,040.10	75.47	84,000.00	7.00%	7.01%	1044.8	80.40
Belbroughton and Fairfield Parish Council	75,000.00	1,245.40	60.22	80,000.00	6.00%	6.67%	1255.8	63.70
Bentley Pauncefoot Parish Council	9,724.00	264.50	36.76	9,841.00	3.00%	1.20%	258.9	38.01
Beoley Parish Council	17,276.38	474.70	36.39	17,925.00	4.00%	3.75%	474	37.82
Bournheath Parish Council	16,725.00	220.60	75.82	17,561.26	4.00%	5.00%	222.3	79.00
Catshill and North Marlbrook Parish Council	51,735.00	2,348.00	22.03	56,830.00	10.00%	9.85%	2352.6	24.16
Clent Parish Council	49,850.00	570.70	87.35	49,850.00	-1.00%	0.00%	574.6	86.76
Cofton Hackett Parish Council	64,440.00	1,274.00	50.58	77,470.00	20.00%	20.22%	1280.1	60.52
Dodford with Grafton Parish Council	13,970.06	414.00	33.74	15,367.06	11.00%	10.00%	411.6	37.33
Finstall Parish Council	12,972.00	317.90	40.81	12,972.00	-1.00%	0.00%	320.3	40.50
Frankley Parish Council	2,584.00	49.10	52.63	2,713.20	2.00%	5.00%	50.4	53.83
Hagley Parish Council	260,400.00	3,227.20	80.69	280,000.00	7.00%	7.53%	3237.9	86.48
Hunnington Parish Council	16,760.00	266.70	62.84	19,000.00	11.00%	13.37%	271.8	69.90
Lickey and Blackwell Parish Council	55,000.00	2,144.70	25.64	60,000.00	9.00%	9.09%	2141.1	28.02
Stoke Parish Council	64,985.00	1,933.60	33.61	67,584.00	4.00%	4.00%	1941.3	34.81
Romsley Parish Council	59,000.00	672.10	87.78	61,000.00	4.00%	3.39%	667.6	91.37
Tutnall and Cobley Parish Council	7,600.00	386.70	19.65	7,800.00	-2.00%	2.63%	407	19.16

Wythall Parish Council	271,000.00	4,848.10	55.90	305,000.00	13.00%	12.55%	4829.3	63.16