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**COUNCIL TAX RESOLUTIONS 2025/26**

Relevant Portfolio Holder	Councillor Ian Woodall
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 Executive is asked to **NOTE** that at its meeting on 14<sup>th</sup> January 2025 they approved the calculated council tax base 2025/26 as:

- (a) for the whole council area as 26,455.5 [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 relates; this being Feckenham Parish, as 382.1

1.2 Executive 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 **£7,345,116.71**

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) £50,366,2909.22 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) £42,961,173.51 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).

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- c) £7,405,116.71 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) £279.91 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) £60,000 being the aggregate amount of all special items (Feckenham Parish precept) referred to in section 34(1) of the Act
- f) £277.64 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) £434.67 being the amount given by adding to the amount at 1.2.2(f) the amount for the special item relating to the parish of Feckenham 1.2.2(e), divided by the amount in 1.1(b) above.
- h) The amounts shown below given by multiplying the amounts at 1.2.2(f) and 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 which in that proportion is applicable to dwelling listed in band D, calculated 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 dwelling listed in different valuation bands.

Valuation Band	Proportion of Band D paid	Feckenham Parish Council Precept £	Parish of Feckenham Total £	All other parts of the council area £
A	6/9ths	104.69	289.78	185.09
B	7/9ths	122.13	338.07	215.94
C	8/9ths	139.58	386.37	246.79
D	1	157.03	434.67	277.64
E	11/9ths	191.93	531.27	339.34
F	13/9ths	226.82	627.86	401.04
G	15/9ths	261.72	724.45	462.73

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H	18/9ths	314.06	869.34	555.28
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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
Hereford and Worcester Fire Authority	68.15	79.50	90.86	102.22	124.94	147.65	170.37	204.44

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 Redditch Borough Council in accordance with sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown below as the amounts of council tax for 2025/26 for each part of its area and for each of the categories of dwellings.

Valuation Band	Proportion of band D paid	Parish of Feckenham Total £	All other parts £
A	6/9ths	1,629.40	1,524.71
B	7/9ths	1,900.95	1,778.82
C	8/9ths	2,172.53	2,032.95
D	1	2,444.10	2,287.07
E	11/9ths	2,987.25	2,795.32
F	13/9ths	3,530.37	3,303.55
G	15/9ths	4,073.50	3,811.78
H	18/9ths	4,888.20	4,574.14

1.2.5 The Director of Resources is authorised to make payments under section 90(2) of the Local Government Finance Act 1988 from the

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collection fund by ten equal instalments between April 2025 to March 2026 as detailed below

	<b>Precept (£)</b>	<b>Surplus/Deficit on Collection Fund (£)</b>	<b>Total to Pay (£)</b>
Worcestershire County Council	42,744,416.00	708,645.00	43,453,061.00
Police and Crime Commissioner for West Mercia	7,711,778.25	127,783.69	7,839,561.94
Hereford and Worcester Fire and Rescue Authority	2,704,281.25	44,768.03	2,749,049.28

- 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 £7,405,116.71 being the council's own demand on the collection fund (£7,345,116.71) and parish precepts (£60,000) and the distribution of the surplus/deficit on the collection fund (£125,184.84).
- 1.2.7 That the Director of Resources is authorised to make payments from the general fund to Feckenham Parish Council the sums listed above (£60,000) by two equal instalments on 1<sup>st</sup> April 2025 and 1<sup>st</sup> 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.

**2. BACKGROUND**

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

**3. FINANCIAL IMPLICATIONS**

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- 3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Redditch Borough Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and Feckenham Parish Council.
- 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:

	<b>£</b>
Worcestershire County Council	42,744,416.00
Police and Crime Commissioner for West Mercia	7,711,778.25
Hereford and Worcestershire Fire and Rescue Authority	2,704,281.25
Redditch Borough Council	7,345,116.71
Parish Precept	60,000.00
<b>Total</b>	<b>60,565,592.21</b>

- 3.3 If the council approves the recommendations set out above the average band D council tax in 2025/26 will be £2,287.07 (£2,444.10 in the parish of Feckenham), made up as follows

<b>Authority</b>	<b>2024/25 (£)</b>	<b>2025/26 (£)</b>	<b>Increase %</b>
Redditch Borough Council	269.58	277.64	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
Feckenham Parish Council	157.77	157.03	-0.47

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 Executive on 4<sup>th</sup> February 2025.

**8. BACKGROUND PAPERS**

Council tax base calculation report 2025/26, report to Executive, 14<sup>th</sup> January 2025

**9. REPORT SIGN OFF**

<b>Department</b>	<b>Name and Job Title</b>	<b>Date</b>
Portfolio Holder	Cllr Ian Woodall	
Lead Director / Assistant Director	Peter Carpenter	17/2/25
Legal Services	Claire Felton	
Policy Team (if equalities implications apply)		
Climate Change Team (if climate change implications apply)		

