

Executive Committee
2026

13th January

Council Tax Base Report 2026/27

Relevant Portfolio Holder		Councillor Ian Woodall
Portfolio Holder Consulted		Yes
Relevant Assistant Director		Debra Goodall Assistant Director Finance and Customer Services
Report Author	Job Title: Revenue Services Manager Contact email:david.riley@bromsgroveandredditch.gov.uk Contact Tel: 01527 548 418	
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

Executive Committee RECOMMEND that:-

- i) The calculation of the council tax base for the whole and parts of the areas for 2026/27 be approved; and**
- ii) In accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the figures calculated by Redditch Borough Council as its tax base for the whole area be 26,480.1 and for the parts of the area listed below be:**

Parish of Feckenham	380.8
Rest of Redditch	26,099.3
Total for the Borough	26,480.1

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 2.00% 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 borough 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 Redditch Borough.

6. OTHER - IMPLICATIONS

Local Government Reorganisation

- 6.1 None

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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

7. RISK MANAGEMENT

- 7.1 No new risks identified.

8. APPENDICES and BACKGROUND PAPERS

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder		
Lead Director / Assistant Director	Debra Goodall	27/11/2025
Financial Services	As Above	As Above
Legal Services		
Policy Team (if equalities implications apply)		