

## REDDITCH BOROUGH COUNCIL

# Executive

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### COUNCIL TAX RESOLUTIONS 2026/27

Relevant Portfolio Holder	Councillor Ian Woodall Portfolio Holder for Finance
Portfolio Holder Consulted	Yes
Relevant Assistant Director	Debra Goodall
Report Author	Job Title: David Riley Contact email:David.riley@bromsroveandredditch.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 26<sup>th</sup> January 2026 the Council approved the calculated council tax base 2026/27 as:

- (a) for the whole council area as 26,480.10 [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 380.8

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 2026/27 (excluding parish precepts) as **£7,571,719.79**

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) £64,256,433.00 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) £56,618,713.21 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) £7,637,719.79 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) £288.43 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) £66,000 being the aggregate amount of all special items (Feckenham Parish precept) referred to in section 34(1) of the Act
- f) £285.94 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) £459.26 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	Feckenham Parish Council	Parish of Feckenham Total	All other Parts of the Council Area
A	6/9ths	115.55	306.18	190.63
B	7/9ths	134.80	357.20	222.40
C	8/9ths	154.06	408.23	254.17
D	1	173.32	459.26	285.94
E	11/9ths	211.84	561.32	349.48
F	13/9ths	250.35	663.37	413.02
G	15/9ths	288.87	765.44	476.57
H	18/9ths	346.64	918.52	571.88

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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	2,934.67	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 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 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 2026/27 for each part of its area and for each of the categories of dwellings.

Valuation Band	Proportion of Band D	Parish of Feckenham Total	All Other Parts
A	6/9ths	1,755.86	1,640.31
B	7/9ths	2,048.49	1,913.69
C	8/9ths	2,341.14	2,187.08
D	1	2,633.78	2,460.46
E	11/9ths	3,219.07	3,007.23
F	13/9ths	3,804.34	3,553.99
G	15/9ths	4,389.64	4,100.77
H	18/9ths	5,267.56	4,920.92

1.2.5 The Interim Director of Finance is 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

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	Precept (£)	Surplus/Deficit on Collection Fund (£)	Total to Pay (£)
Worcestershire County Council	46,626,160.00	(717,283.00)	45,908,877.00
Police and Crime Commissioner for West Mercia	8,116,150.65	(129,409.42)	7,986,741.23
Hereford and Worcester Fire and Rescue Authority	2,839,196.32	(45,379.87)	2,793,816.45

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 £7,513,456.36 being the council's own demand on the collection fund (£7,571,719.79) and parish precepts (£66,000) and the distribution of the surplus/deficit on the collection fund (-£124,263.43).

1.2.7 That the Interim Director of Finance by authorised to make payments from the general fund to Feckenham Parish Council the sums listed above (£66,000) by two equal instalments on 1<sup>st</sup> April 2026 and 1<sup>st</sup> October 2027 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 2026/28. 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**

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

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

	£
Worcestershire County Council	46,626,160.00
Police and Crime Commissioner for West Mercia	8,116,150.65
Hereford and Worcestershire Fire and Rescue Authority	2,839,196.32
Redditch Borough Council	7,571,719.79
Parish Precept	66,000
<b>Total</b>	<b>65,219,226.84</b>

- 3.3 If the council approves the recommendations set out above the average band D council tax in 2026/27 will be £2,460.46 (£2,633.78 in the parish of Feckenham), made up as follows

Authority	2025/26 (£)	2026/27 (£)	Increase %
Redditch Borough Council	277.64	285.94	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 Authority	102.22	107.22	4.89
Feckenham Parish Council	157.03	173.32	10.37

The % increases all relate to the change from current year levels.

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### **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 2<sup>nd</sup> March 2026.

### **8. BACKGROUND PAPERS**

Council tax base calculation report 2026/27, report to Executive, 14<sup>th</sup> January 2026

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**9. REPORT SIGN OFF**

<b>Department</b>	<b>Name and Job Title</b>	<b>Date</b>
Portfolio Holder	Cllr Ian Woodall	27/02/2026
Lead Director / Assistant Director	Julie Lorraine	27/02/2026
Financial Services	Debra Goodall	27/02/2026
Legal Services	Claire Felton	27/02/2026

