

Council Tax Setting Committee Formal Resolution

1.1 In relation to the Council Tax for 2026/27 we resolve:

That the following amounts be now calculated as the Council's element by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

- (a) £1,173,480,007 being the aggregate of the amount that the Council estimates for the items set out in Section 31A(2) of the Act.
- (b) £982,937,146 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £190,542,861 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- (d) £1,724.76 being the amount at (c) above, divided by the amount for the tax base of 110,475, agreed by the General Purposes Committee on the 8 December 2025, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,149.84	1,341.48	1,533.12	1,724.76	2,108.04	2,491.32	2,874.60	3,449.52

being the amounts given by multiplying the amount at (d) 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 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 That it be noted that for the year 2026/27 the proposed GLA precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, in respect of the GLA, for each of the categories of dwellings are as shown below. The GLA intends to agree its precept on 26 February 2026.

Valuation Bands

A	B	C	D	E	F	G	H
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£	£	£	£	£	£	£	£
340.34	397.06	453.79	510.51	623.96	737.40	850.85	1,021.02

- 1.3 That, having calculated the aggregate in each case of the amounts at paragraph 1.1(e) and 1.2, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2026/27 for each of the categories of dwellings shown below:

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,490.18	1,738.54	1,986.91	2,235.27	2,732.00	3,228.72	3,725.45	4,470.54

- 1.4 That it be noted that the Corporate Director, Finance and Resources has determined that the Council element of the basic amount of Council Tax for 2026/27 is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992.
- (a) That the Corporate Director, Finance and Resources be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 1992 Act.
 - (b) That the Corporate Director, Finance and Resources be and is hereby authorised when necessary to apply for a summons against any Council Taxpayer or non-domestic ratepayer on whom an account for the said tax or rate and any arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
 - (c) That the Corporate Director, Finance and Resources be and is hereby authorised to collect revenues and distribute monies from the Collection Fund and is authorised to borrow or to lend money in accordance with the regulations to the maximum benefit of each fund.