



WEST OXFORDSHIRE  
DISTRICT COUNCIL

**WEST OXFORDSHIRE DISTRICT COUNCIL**

Name and date of Committee	<b>COUNCIL – WEDNESDAY 26 FEBRUARY 2025</b>
Subject	<b>COUNCIL TAX 2025/2026</b>
Wards affected	All
Accountable member	Councillor Andy Graham, Leader of the Council Email: <a href="mailto:andy.graham@westoxon.gov.uk">andy.graham@westoxon.gov.uk</a>
Accountable officer	Madhu Richards, Director of Finance Email: <a href="mailto:madhu.richards@westoxon.gov.uk">madhu.richards@westoxon.gov.uk</a>
Report Author	Georgina Dyer, Chief Accountant Email: <a href="mailto:georgina.dyer@westoxon.gov.uk">georgina.dyer@westoxon.gov.uk</a>
Summary/Purpose	To enable the Council to calculate and set the Council Tax for 2025/26.
Annexes	Annex A – Proposed resolution Council Tax Schedules – See annexes E-H of the Budget papers.
Recommendation	That the Council passes the resolution set out in Annex A to the report.
Corporate priorities	N/A
Key Decision	No
Exempt	No
Consultees/ Consultation	

## **1. BACKGROUND AND MAIN POINTS**

- 1.1. The Local Government Finance Act 1992, and the Localism Act 2011, requires:
  - a) the billing authority to calculate a Council Tax requirement for the year.
  - b) the Council to confirm that its basic amount of Council Tax for 2025/26 is not excessive. This covers the requirements of Chapter 4ZA Local Government Finance Act 1992 – Referendums relating to Council Tax increases.
- 1.2. At its meeting on 12th February 2025, as part of the budget setting process, the Executive recommended a Council Tax of £129.38 at Band D.
- 1.3. The Council is required to make resolutions in respect of the tax base (Schedules 1 and 2) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the 'basic amount' - parish and district levy (Schedules 1 and 2), amounts for each Council Tax band (Schedule 3) and precepts for Oxfordshire County Council and the Police & Crime Commissioner for Thames Valley (Schedule 4).
- 1.4. The recommendations to give effect to the legal resolution of these items are necessarily framed.
- 1.5. The average parish council tax levy for 2025/26 is estimated at £119.82 (2024/25: £106.14).
- 1.6. The Council is proposing a district Council Tax (at band D) of £129.38 for 2025/26.
- 1.7. For the purposes of passing debts through the Courts, the Council must also formally resolve that certain officers are empowered to carry out this function. Those officers are identified at [Recommendation 8](#) in [Annex A](#).

## **2. CLIMATE CHANGE IMPLICATIONS**

- 2.1. There are no implications resulting from this report.

## **3. BACKGROUND PAPERS**

- 3.1. None

(END)