



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	COUNCIL – 25 FEBRUARY 2026
Subject	COUNCIL TAX 2026/2027
Wards affected	All
Accountable member	Councillor Andy Graham, Leader of the Council Email: andy.graham@westoxon.gov.uk
Accountable officer	Madhu Richards, Director of Finance Email: madhu.richards@westoxon.gov.uk
Report Author	Georgina Dyer, Head of Finance Email: georgina.dyer@westoxon.gov.uk
Summary/Purpose	To enable West Oxfordshire District Council ('the Council') to calculate and set the Council Tax for 2026/27.
Annexes	Annex A – Proposed Resolution Council Tax Schedules – See Annexes D-G 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	Yes
Exempt	No
Consultees/ Consultation	

I. 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 2026/27 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 11 February 2026, as part of the budget setting process, the Executive recommended a Council Tax of £134.38 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 and attached at Annex A.
- 1.5. The average parish council tax levy for 2026/27 is estimated at £127.51 (2025/26: £119.82).
- 1.6. The Council is proposing a district Council Tax (at band D) of £134.38 for 2026/27. If the proposed level of District Council Tax is changed by Council, then the figures in Schedules 2-4 will also need to be changed. In order to make such changes and verify them, there would need to be an adjournment of the Council meeting.
- 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