

Recommendations for the Council Tax Resolution 2026/27

The Council Resolves to:

- 1) Note that for the purpose of the Local Government Finance Act 1992 Section 35(2), there are no special expenses for the District Council in 2026/27;
- 2) Note that at its meeting held on 14 January 2026 the Executive acknowledged the calculation of the Council Tax Base for 2026/27:
 - a) for the whole Council area as 49,561.59 [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 as in the attached Schedule 1.
- 3) Agree that the Council Tax requirement for the Council’s own purposes for 2026/27 (excluding Parish Precepts and Special Expenses) is £134.38
- 4) Agree that the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
 - a) £57,406,989 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 and any additional special expenses.
 - b) £44,427,124 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
 - c) £12,979,865 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(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) £261.89 being the amount at 4(c) above (Item R), all divided by Item T (2(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 and Special Expenses);
 - e) £6,319,779 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act as per the attached Schedule 2.
 - f) £134.38 being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by Item T(2(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 or special item relates;
 - g) the amounts shown in Schedule 2 being the amounts given by adding to the amount at 4(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council’s area shown in Schedule 2 divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate;
 - h) the amounts shown in Schedule 3 being the amounts given by multiplying the amounts at 4(f) and 4(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 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;

- 5) Note that for the year 2026/27 the Oxfordshire County Council and the Police and Crime Commissioner for the Thames Valley have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:

Valuation Band	Oxfordshire County Council £	Police and Crime Commissioner for Thames Valley £
A	£1,337.85	£198.85
B	£1,560.83	£232.00
C	£1,783.80	£265.14
D	£2,006.78	£298.28
E	£2,452.73	£364.56
F	£2,898.68	£430.85
G	£3,344.63	£497.13
H	£4,013.56	£596.56

- 6) Agree that the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in Schedule 4 as the amounts of Council Tax for the year 2026/27 for each part of its area and for each of the categories of dwellings.
- 7) Agree that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.
- 8) Agree the following Council/Public Officers: Director of Finance, Executive Director – Operations & Resident Services, Head of Legal, Lead Lawyers, Lawyers, Paralegals. Business Manager – Welfare & Revenue Service, Revenues Manager, Revenues Lead and Court Officer be authorised to:
- a) collect and recover any National Non-Domestic Rates and Council Tax, and
 - b) prosecute or defend on the Council's behalf or to appear on its behalf in proceedings before a magistrate's court in respect of unpaid National Non-Domestic Rates and Council Tax.