

COUNCIL MEETING – 26TH FEBRUARY 2026

AGENDA ITEM NO. 5

COUNCIL TAX SETTING 2026/27

SUMMARY

This report sets out the necessary resolutions in relation to the setting of Council Tax for 2026/2027. As billing authority for the purposes of Council Tax is required to set its Council Tax before 11th March in the financial year preceding that for which the Council Tax is set. This report summarises all the appropriate budgetary decisions that will have been taken to enable the level of Council Tax for 2026/2027 to be determined and specifies all the individual levels of Council Tax for approval by the Council.

RECOMMENDATIONS

It is recommended to Council that they approve the following Council Tax Resolution as detailed in Section 2 below.

1 INTRODUCTION AND BACKGROUND

- 1.1 This report sets out the necessary resolutions in relation to the setting of Council Tax for 2026/2027.
- 1.2 The Council, in approving the earlier budget reports, will have approved its Revenue Estimates for 2026/2027.
- 1.3 Rushmoor, as a billing authority for the purposes of Council Tax, is required approve the billing amounts which includes amounts due for all preceptors. Preceptors are the other types of public sector bodies that deliver services in the area. Rushmoor then collects the council tax on behalf of all preceptors and distributes this as per this Council Tax Resolution.
- 1.2 The formal Council Tax Resolution is given below. If the Resolution is approved the Council Tax for 2026/27 will be as follows:

Preceptor	2025/26	2026/27	Increase	Increase
	£	£	£	%
Rushmoor Borough Council	239.70	246.87	7.17	3.0
Hampshire County Council	1,609.83	1,690.11	80.28	5.0
Police & Crime Commissioner for Hampshire	275.46	290.46	15.00	5.4
Hampshire & Isle of Wight Fire & Rescue Authority	87.84	92.84	5.00	5.7
Total Band D	2,212.83	2,320.28	107.45	4.9

2 Council Tax Resolution

- 2.1 The overall council tax base is 33,721.50.
- 2.2 The Council Tax requirement for the Council's own purposes for 2026/27 is £8,324,826.71
- 2.3 Base for the year 2026/27 in accordance with Section 31B(3) of the Local government Finance Act 1992 as amended by the Localism Act 2011 (the 'Act').
- 2.4 That the following amounts are calculated by the Council for the year 2026/27 in accordance with Sections 31 & Sections 34 to 36 of the Act.

- a. £46,531,725.10 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.
- b. £38,206,898.39 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c. £8,324,826.71 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by the Council in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- d. £246.87 being the amount at 2(c) above, all divided by the amount in 2.1 above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of it Council Tax for the year.

e.

Valuation Band	Rushmoor Borough Council £
A	164.58
B	192.01
C	219.44
D	246.87

E	301.73
F	356.59
G	411.45
H	493.74

being the amounts given by multiplying the amount at 2(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 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.

- 2.5 That it be noted that for the year 2026/27 Hampshire County Council, the Police and Crime Commissioner for Hampshire, and Hampshire and Isle of Wight Fire and Rescue have stated the following amounts in precepts issued by the Council, in accordance with section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below:

Precepting Authority	Precept Amount £
Hampshire County Council (HCC)	56,993,044.37
Police & Crime Commissioner for Hampshire (PCCH)	9,794,746.89
Hampshire & Isle of Wight Fire & Rescue Authority (HIWFRA)	3,130,704.06

Valuation Band	Hampshire County Council £	Police & Crime Commissioner for Hampshire £	Hampshire & Isle of Wight Fire & Rescue Authority £
A	1,126.74	193.64	61.89
B	1,314.53	225.91	72.21
C	1,502.32	258.19	82.52
D	1,690.11	290.46	92.84
E	2,065.69	355.01	113.47
F	2,441.27	419.55	134.10
G	2,816.85	484.10	154.73
H	3,380.22	580.92	185.68

- 2.6 That, having calculated the aggregate in each case of the amounts at 2(e) and 3 above, the Council, in accordance with Section 30 and 36 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 Band	Total
A	1,546.85
B	1,804.66
C	2,062.47
D	2,320.28
E	2,835.90
F	3,351.51
G	3,867.13
H	4,640.56

- 2.7 That the council determines that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles approved under Section 52(ZB) of the Local Government Finance Act 1992. Therefore, the increase in Council Tax is not such to trigger a referendum.

3 IMPLICATIONS

Financial

- 3.1 The Council's portion of Council Tax for 2026/2027 is a funding stream for the provision of services.

Legal Implications

- 3.2 Under the Local Government Finance Act 1992, the Council is required to determine the level of Council Tax for the Borough for 2025/26 by 11 March 2025. The Act prescribes the calculations to be set out in the Resolution while Section 67 of the Act allows for the Resolution to be considered following confirmation of the precepts. The amounts of Council Tax have been set in accordance with Sections 31 to 36 of the Local Government Finance Act 1992.

Equalities Impact Implications

- 3.3 There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010. The assessment is available on request.

4 CONCLUSIONS

The Cabinet recommended Council approve the Council's General Fund Budget for 2026/2027 on 10 February 2026 of which Council Tax is a funding stream. This report meets the statutory requirements to ensure billing of Council Tax to residents.

BACKGROUND DOCUMENTS:

There are no background papers as defined by Section 100D(5) of the Local Government Act 1972.