

**Agenda Item 9**

# **Council Tax Resolution 2026/27**

<b>Committee:</b>	Council
<b>Date of Meeting:</b>	24 February 2026
<b>Report of:</b>	Section 151 Officer - Deputy Chief Executive and Council Solicitor
<b>Portfolio:</b>	Resources

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## **1 Purpose of Report**

- 1.1 To set out the proposed Council Tax for the year 2026/27.

## **2 Recommendations**

- 2.1 That the proposed Council Tax as set out in the Council Tax Resolution (**APPENDIX 1** of the Report) be approved.
- 2.2 That in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 a named vote is taken in relation to the proposed Council Tax.

### **Reasons for Recommendations**

- 2.3 In setting a budget for any year the Council must comply with the Budget and Council Tax setting requirements as reflected in the Local Government Finance Act 1992 as amended by the Localism Act 2011.
- 2.4 In accordance with the regulations the Council is required to:
  - (a) Calculate its Council Tax Requirement (Section 31A) - Replacing budget requirement (Section 32) and determination of the District Council element of Council Tax (Section 33).
  - (b) Set the overall level of Council Tax inclusive of Staffordshire County Council the Staffordshire Commissioner for Police, Fire and Rescue and Crime; and other precepts (Section 30).

2.5 The Council has received formal notification from the major precepting authorities of the relevant precepts. The Council has received formal notification from all parish / town councils.

### **3 Key Issues**

3.1 Council at its meeting on 10 February 2026 minute C42 determined its Budget for 2026/27 and set a Band D Council Tax at £184.09.

3.2 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act 1992 have been determined.

3.3 The Council has received notification from the major precepting authorities of the relevant precepts.

3.4 The Council has received notification from the parish / town precepting authorities of the relevant precepts.

3.5 The Council Tax Resolution determining the overall level of Council Tax, and relevant Band A-H levels can therefore be set subject to the determination of Gross Expenditure (Resolution 3a) and Income (Resolution 3b) as required by the calculation being agreed as part of Council approving the borough Council budget for 2026/27.

### **4 Relationship to Corporate Priorities**

4.1 Not applicable.

### **5 Report Detail**

5.1 In setting a budget for any year the Council must comply with the Budget and Council Tax setting requirements as reflected in the Local Government Finance Act 1992 as amended by the Localism Act 2011.

5.2 The Localism Act 2011 has made significant changes to the 1992 Act with the main impact for setting a Council Tax being that a billing authority (Stafford Borough Council) is required to calculate a Council Tax Requirement rather than a Budget Requirement.

5.3 This primarily affects the Council Tax Resolution to be made by Council and is a technical rather than procedural issue.

5.4 In accordance with regulations the Council is required to:

- (a) Calculate its Council Tax Requirement (Section 31A) - Replacing budget requirement (Section 32) and determination of the Borough Council element of Council Tax (Section 33)
- (b) Set the overall level of Council Tax inclusive of Staffordshire County Council; Police and Crime Commissioner Staffordshire; Staffordshire Commissioner Fire and Rescue Authority, and other precepts (Section 30)

5.5 The determination of the Council Tax Requirement (Requirement (a)) is a function of all authorities; however, Requirement (b) is purely a function of this Council as a billing authority.

5.6 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act 1992 have been determined.

5.7 Council at its meeting on 10 February 2026 minute C42 approved the General Fund Revenue Budget for 2026/27 and determined the Council Tax for the Borough at £184.09.

5.8 Staffordshire County Council approved its precept at its meeting on 12 February 2026 and the precept proposal for the Staffordshire Commissioner Police, Fire and Crime portfolio was accepted by the Police, Fire and Crime Panel on 2 February 2026 in respect of the Police and 9 February 2026 for Fire.

All Town and Parish Precept have been received.

5.9 The Council Tax Resolution is attached as an **APPENDIX 1** to this report.

5.10 In determining the overall Council Tax Requirement the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 require that a named vote is taken.

## **6 Implications**

### **6.1 Financial**

As detailed in the attached appendix.

## **6.2 Legal**

As detailed in the report.

## **6.3 Human Resources**

None.

## **6.4 Risk Management**

None.

## **6.5 Equalities and Diversity**

None.

## **6.6 Health**

None.

## **6.7 Climate Change**

None.

## **7 Appendices**

Appendix 1: Council Tax Resolution 2026/27

## **8 Previous Consideration**

None

## **9 Background Papers**

None

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**Ward Interest:** None

**Report Track:** Council 24 February 2026

**Key Decision:** No

## Appendix 1

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# Council Tax Resolution 2026/2027

Following Minute No C42 of the Council of 10 February 2026 determining the level of net spending for the General Fund Revenue Budget and Transfer to Working Balances for 2026/2027; the Council is recommended to make a Council Tax for 2026/2027 by formally approving the following resolution:-

- 1 It be noted that under the power delegated to the Council's Section 151 Officer, the Council calculated the Council Tax Base 2026/27
  - (a) **for the whole Council area as 50,296.31 [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 shown below**

Parish	Taxbase
Adbaston	229.87
Barlaston	1,042.91
Berkswich	794.28
Bradley	230.92
Brocton	556.04
Chebsey	251.50
Church Eaton	306.30
Colwich	1,904.94
Creswell	975.74
Doxey	888.52
Eccleshall	2,183.52
Ellenhall	65.26
Forton	145.86
Fradswell	85.78
Fulford	2,305.24

Parish	Taxbase
Gayton	85.86
Gnosall	2,027.86
Haughton	457.08
High Offley	398.71
Hilderstone	288.50
Hixon	745.50
Hopton and Coton	846.05
Hyde Lea	187.89
Ingestre	83.48
Marston	96.96
Milwich	195.92
Norbury	204.34
Ranton	186.53
Salt and Enson	190.68
Sandon and Burston	176.30
Seighford	779.48
Standon	342.53
Stone Town	6,439.20
Stone Rural	780.14
Stowe by Chartley	197.00
Swynnerton	1,364.50
Tixall	131.44
Weston	473.69
Whitgreave	88.40
Yarnfield and Cold Meece	815.73
<b>Sub Total</b>	<b>29,550.45</b>
<b>Unparished</b>	
Stafford Town	20,247.36
MOD Contribution in Lieu	498.50
<b>Council Tax Base</b>	<b>50,296.31</b>

2 That the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is calculated at £9,259,047.71.

3 That the following amounts are calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

- (a) £55,993,669.00 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.
- (b) £45,083,640.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £10,910,029.00 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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) £216.92 being the amount at 3(c) above (Item R), all divided by Item T (1(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).
- (e) £1,650,981.29 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) £184.09 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(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 relates.
- (g) For the following parts of the Council's Area

Parish	Band D £.p
Adbaston	199.09
Barlaston	288.95
Berkswich	240.07
Bradley	247.85
Brocton	220.89
Chebsey	214.77

<b>Parish</b>	<b>Band D £.p</b>
Church Eaton	210.65
Colwich	335.24
Creswell	196.75
Doxey	208.16
Eccleshall	227.26
Ellenhall	193.16
Forton	192.04
Fradswell	209.19
Fulford	229.62
Gayton	234.98
Gnosall	244.14
Haughton	239.48
High Offley	196.60
Hilderstone	228.96
Hixon	241.85
Hopton and Coton	232.18
Hyde Lea	222.92
Ingestre	225.80
Marston	184.09
Milwich	237.38
Norbury	204.55
Ranton	213.21
Salt and Enson	231.83
Sandon and Burston	276.96
Seighford	208.44
Standon	217.06
Stone Town	251.08
Stone Rural	207.78
Stowe by Chartley	301.06

Parish	Band D £.p
Swynnerton	208.20
Tixall	210.3
Weston	255.38
Whitgreave	202.41
Yarnfield and Cold Meece	225.20

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at (1)(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) For the following parts of the Council's area

Parish	Band A Disabled £.p	Band A £.p	Band B £.p	Band C £.p	Band D £.p	Band E £.p	Band F £.p	Band G £.p	Band H £.p
Adbaston	110.61	132.73	154.85	176.97	199.09	243.33	287.57	331.82	398.18
Barlaston	160.53	192.63	224.74	256.84	288.95	353.16	417.37	481.58	577.90
Berkswich	133.37	160.05	186.72	213.40	240.07	293.42	346.77	400.12	480.14
Bradley	137.69	165.23	192.77	220.31	247.85	302.93	358.01	413.08	495.70
Brocton	122.72	147.26	171.80	196.35	220.89	269.98	319.06	368.15	441.78
Chebsey	119.32	143.18	167.04	190.91	214.77	262.50	310.22	357.95	429.54
Church Eaton	117.03	140.43	163.84	187.24	210.65	257.46	304.27	351.08	421.30
Colwich	186.24	223.49	260.74	297.99	335.24	409.74	484.24	558.73	670.48
Creswell	109.31	131.17	153.03	174.89	196.75	240.47	284.19	327.92	393.50
Doxey	115.64	138.77	161.90	185.03	208.16	254.42	300.68	346.93	416.32
Eccleshall	126.26	151.51	176.76	202.01	227.26	277.76	328.26	378.77	454.52
Ellenhall	107.31	128.77	150.24	171.70	193.16	236.08	279.01	321.93	386.32
Forton	106.69	128.03	149.36	170.70	192.04	234.72	277.39	320.07	384.08
Fradswell	116.22	139.46	162.70	185.95	209.19	255.68	302.16	348.65	418.38
Fulford	127.57	153.08	178.59	204.11	229.62	280.65	331.67	382.70	459.24
Gayton	130.54	156.65	182.76	208.87	234.98	287.20	339.42	391.63	469.96

Parish	Band A Disabled £.p	Band A £.p	Band B £.p	Band C £.p	Band D £.p	Band E £.p	Band F £.p	Band G £.p	Band H £.p
Gnosall	135.63	162.76	189.89	217.01	244.14	298.39	352.65	406.90	488.28
Haughton	133.04	159.65	186.26	212.87	239.48	292.70	345.92	399.13	478.96
High Offley	109.22	131.07	152.91	174.76	196.60	240.29	283.98	327.67	393.20
Hilderstone	127.20	152.64	178.08	203.52	228.96	279.84	330.72	381.60	457.92
Hixon	134.36	161.23	188.11	214.98	241.85	295.59	349.34	403.08	483.70
Hopton and Coton	128.99	154.79	180.58	206.38	232.18	283.78	335.37	386.97	464.36
Hyde Lea	123.84	148.61	173.38	198.15	222.92	272.46	322.00	371.53	445.84
Ingestre	125.44	150.53	175.62	200.71	225.80	275.98	326.16	376.33	451.60
Marston	102.27	122.73	143.18	163.64	184.09	225.00	265.91	306.82	368.18
Milwich	131.88	158.25	184.63	211.00	237.38	290.13	342.88	395.63	474.76
Norbury	113.64	136.37	159.09	181.82	204.55	250.01	295.46	340.92	409.10
Ranton	118.45	142.14	165.83	189.52	213.21	260.59	307.97	355.35	426.42
Salt and Enson	128.79	154.55	180.31	206.07	231.83	283.35	334.87	386.38	463.66
Sandon and Burston	153.87	184.64	215.41	246.19	276.96	338.51	400.05	461.60	553.92
Seighford	115.80	138.96	162.12	185.28	208.44	254.76	301.08	347.40	416.88
Standon	120.59	144.71	168.82	192.94	217.06	265.30	313.53	361.77	434.12
Stone Town	139.49	167.39	195.28	223.18	251.08	306.88	362.67	418.47	502.16
Stone Rural	115.43	138.52	161.61	184.69	207.78	253.95	300.13	346.30	415.56
Stowe-by-Chartley	167.26	200.71	234.16	267.61	301.06	367.96	434.86	501.77	602.12
Swynnerton	115.67	138.80	161.93	185.07	208.20	254.47	300.73	347.00	416.40
Tixall	116.87	140.25	163.62	187.00	210.37	257.12	303.87	350.62	420.74
Weston	141.88	170.25	198.63	227.00	255.38	312.13	368.88	425.63	510.76
Whitgreave	112.45	134.94	157.43	179.92	202.41	247.39	292.37	337.35	404.82
Yarnfield and Cold Meece	125.11	150.13	175.16	200.18	225.20	275.24	325.29	375.33	450.40
All other parts of the Council's area	102.27	122.73	143.18	163.64	184.09	225.00	265.91	306.82	368.18

being the amounts given by multiplying the amounts at (3)(f) and (3)(g) above by the number by 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.

- 4 To note that the County Council, the Office of the Police and Crime Commissioner and the Fire Authority 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 in the table below.

### **Valuation Bands**

	<b>A</b> £.p	<b>B</b> £.p	<b>C</b> £.p	<b>D</b> £.p	<b>E</b> £.p	<b>F</b> £.p	<b>G</b> £.p	<b>H</b> £.p
Staffordshire County Council	1,124.28	1,311.66	1,499.04	1,686.42	2,061.18	2,435.94	2,810.70	3,372.84
Office of the Police and Crime Commissioner	201.71	235.33	268.95	302.57	369.81	437.05	504.28	605.14
Stoke-on-Trent and Staffs Fire Authority	64.51	75.27	86.02	96.77	118.27	139.78	161.28	193.54

- 5 That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.

Parish	Band A Disabled £.p	Band A £.p	Band B £.p	Band C £.p	Band D £.p	Band E £.p	Band F £.p	Band G £.p	Band H £.p
Adbaston	1,269.36	1,523.23	1,777.11	2,030.98	2,284.85	2,792.59	3,300.34	3,808.08	4,569.70
Barlaston	1,319.28	1,583.13	1,847.00	2,110.85	2,374.71	2,902.42	3,430.14	3,957.84	4,749.42
Berkswich	1,292.12	1,550.55	1,808.98	2,067.41	2,325.83	2,842.68	3,359.54	3,876.38	4,651.66
Bradley	1,296.44	1,555.73	1,815.03	2,074.32	2,333.61	2,852.19	3,370.78	3,889.34	4,667.22
Brocton	1,281.47	1,537.76	1,794.06	2,050.36	2,306.65	2,819.24	3,331.83	3,844.41	4,613.30
Chebsey	1,278.07	1,533.68	1,789.30	2,044.92	2,300.53	2,811.76	3,322.99	3,834.21	4,601.06
Church Eaton	1,275.78	1,530.93	1,786.10	2,041.25	2,296.41	2,806.72	3,317.04	3,827.34	4,592.82
Colwich	1,344.99	1,613.99	1,883.00	2,152.00	2,421.00	2,959.00	3,497.01	4,034.99	4,842.00
Creswell	1,268.06	1,521.67	1,775.29	2,028.90	2,282.51	2,789.73	3,296.96	3,804.18	4,565.02
Doxey	1,274.39	1,529.27	1,784.16	2,039.04	2,293.92	2,803.68	3,313.45	3,823.19	4,587.84
Eccleshall	1,285.01	1,542.01	1,799.02	2,056.02	2,313.02	2,827.02	3,341.03	3,855.03	4,626.04
Ellenhall	1,266.06	1,519.27	1,772.50	2,025.71	2,278.92	2,785.34	3,291.78	3,798.19	4,557.84
Forton	1,265.44	1,518.53	1,771.62	2,024.71	2,277.80	2,783.98	3,290.16	3,796.33	4,555.60
Fradswell	1,274.97	1,529.96	1,784.96	2,039.96	2,294.95	2,804.94	3,314.93	3,824.91	4,589.90
Fulford	1,286.32	1,543.58	1,800.85	2,058.12	2,315.38	2,829.91	3,344.44	3,858.96	4,630.76
Gayton	1,289.29	1,547.15	1,805.02	2,062.88	2,320.74	2,836.46	3,352.19	3,867.89	4,641.48
Gnosall	1,294.38	1,553.26	1,812.15	2,071.02	2,329.90	2,847.65	3,365.42	3,883.16	4,659.80
Haughton	1,291.79	1,550.15	1,808.52	2,066.88	2,325.24	2,841.96	3,358.69	3,875.39	4,650.48
High Offley	1,267.97	1,521.57	1,775.17	2,028.77	2,282.36	2,789.55	3,296.75	3,803.93	4,564.72
Hilderstone	1,285.95	1,543.14	1,800.34	2,057.53	2,314.72	2,829.10	3,343.49	3,857.86	4,629.44
Hixon	1,293.11	1,551.73	1,810.37	2,068.99	2,327.61	2,844.85	3,362.11	3,879.34	4,655.22
Hopton and Coton	1,287.74	1,545.29	1,802.84	2,060.39	2,317.94	2,833.04	3,348.14	3,863.23	4,635.88
Hyde Lea	1,282.59	1,539.11	1,795.64	2,052.16	2,308.68	2,821.72	3,334.77	3,847.79	4,617.36
Ingestre	1,284.19	1,541.03	1,797.88	2,054.72	2,311.56	2,825.24	3,338.93	3,852.59	4,623.12
Marston	1,261.02	1,513.23	1,765.44	2,017.65	2,269.85	2,774.26	3,278.68	3,783.08	4,539.70
Milwich	1,290.63	1,548.75	1,806.89	2,065.01	2,323.14	2,839.39	3,355.65	3,871.89	4,646.28
Norbury	1,272.39	1,526.87	1,781.35	2,035.83	2,290.31	2,799.27	3,308.23	3,817.18	4,580.62
Ranton	1,277.20	1,532.64	1,788.09	2,043.53	2,298.97	2,809.85	3,320.74	3,831.61	4,597.94
Salt and Enson	1,287.54	1,545.05	1,802.57	2,060.08	2,317.59	2,832.61	3,347.64	3,862.64	4,635.18
Sandon and Burston	1,312.62	1,575.14	1,837.67	2,100.20	2,362.72	2,887.77	3,412.82	3,937.86	4,725.44
Seighford	1,274.55	1,529.46	1,784.38	2,039.29	2,294.20	2,804.02	3,313.85	3,823.66	4,588.40
Standon	1,279.34	1,535.21	1,791.08	2,046.95	2,302.82	2,814.56	3,326.30	3,838.03	4,605.64

Stone Town	1,298.24	1,557.89	1,817.54	2,077.19	2,336.84	2,856.14	3,375.44	3,894.73	4,673.68
Stone Rural	1,274.18	1,529.02	1,783.87	2,038.70	2,293.54	2,803.21	3,312.90	3,822.56	4,587.08
Stowe-by-Chartley	1,326.01	1,591.21	1,856.42	2,121.62	2,386.82	2,917.22	3,447.63	3,978.03	4,773.64
Swynnerton	1,274.42	1,529.30	1,784.19	2,039.08	2,293.96	2,803.73	3,313.50	3,823.26	4,587.92
Tixall	1,275.62	1,530.75	1,785.88	2,041.01	2,296.13	2,806.38	3,316.64	3,826.88	4,592.26
Weston	1,300.63	1,560.75	1,820.89	2,081.01	2,341.14	2,861.39	3,381.65	3,901.89	4,682.28
Whitgreave	1,271.20	1,525.44	1,779.69	2,033.93	2,288.17	2,796.65	3,305.14	3,813.61	4,576.34
Yarnfield and Cold Meece	1,283.86	1,540.63	1,797.42	2,054.19	2,310.96	2,824.50	3,338.06	3,851.59	4,621.92
All other parts	1,261.02	1,513.23	1,765.44	2,017.65	2,269.85	2,774.26	3,278.68	3,783.08	4,539.70

6 That it is determined in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2025/26 is not excessive in accordance with the principles determined by the Secretary of State under Section 52ZC of that Act.