



Council

Thursday, 5 March 2025

Council Tax Resolution 2026/27

Report of the Director – Finance and Corporate Services

Cabinet Portfolio Holder for Finance, Councillor D Viridi

1. Purpose of report

- 1.1. The purpose of this report is to approve the statutory Council Tax Resolution for 2026/27. The resolution is a statutory requirement for billing authorities to approve prior to the billing and collection of Council Tax for the forthcoming financial year.
- 1.2. The resolution consolidates the precepts of Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner, Nottinghamshire Fire Authority, Rushcliffe Borough Council and individual Town and Parish Councils. The report and recommendations incorporate the agreed recommendations from the budget meetings of Nottinghamshire Police and Crime Commissioner (2 February 2026), Nottinghamshire County Council (26 February 2026), and Nottinghamshire Fire Authority (27 February 2026).

2. Recommendation

It is RECOMMENDED that Council approves the Council Tax Resolution for 2026/27 as detailed at **Appendix A**.

3. Reasons for Recommendation

To comply with relevant legislation in setting both the Council's budget and associated local taxation levels.

4. Supporting Information

Council Tax Resolution 2026/27

- 4.1. The resolution is set out at **Appendix A** of this report.
- 4.2. The Council Tax for Nottinghamshire Police and Crime Commissioner, Nottinghamshire County Council, and Nottinghamshire Fire Authority were set at separate meetings on 2 February 2026, 26 February 2026, and 27 February 2026 respectively.

- 4.3. The table below illustrates the Council Tax increases approved by each of the major precepting bodies. It also shows the new average weekly and yearly Council Tax levels for Band D properties.

Based on Band D	Increase	New Weekly (£)		New Yearly (£)	
	%	Amount	Increase	Amount	Increase
Nottinghamshire County Council	3.99	37.89	1.46	1,970.13	75.59
Rushcliffe Borough Council	0	3.11	0.00	161.77	0.00
Nottinghamshire Police	5.07	5.98	0.29	311.10	15.00
Nottinghamshire Fire	5.14	1.97	0.10	102.21	5.00

In addition to the major precepting bodies, Town and Parish Councils can elect to raise a local precept and these will also form part of the Council Tax Resolution. These are set out at Appendix A (i).

5. Alternative options considered and reasons for rejection

In order to comply with relevant legislation, the Council must set and approve the Council Tax levels for the forthcoming year. There are no alternative options.

6. Risks and Uncertainties

If the Council Tax levels are not set by 5 March 2026, there is a risk that billing will be delayed resulting in cash flow issues for the Council.

7. Implications

7.1. Financial Implications

The financial impact of the Council Tax setting is described in the report.

7.2. Legal Implications

To accord with both the Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014), Localism Act 2011 and Council Tax (Demand Notices) (England)(Amendment) Regulations 2017, the Council has to set its Council Tax Base, Council Tax Requirement, Parish Precepts and state whether Council Tax referendum limits will be exceeded or not. The amount of the Council Tax requirement must be sufficient to meet the Council's legal and financial commitments, ensure proper discharge of its statutory duties and lead to a balanced budget. It is a legal requirement for the Council to approve its budget and set a Council Tax before 11 March each year.

7.3. Equalities Implications

There are no equality implications connected with this report.

7.4. Section 17 of the Crime and Disorder Act 1998 Implications

None.

7.5. Biodiversity Net Gain Implications

None.

8. Link to Corporate Priorities

The Environment	Council Tax helps ensure the Council has a balanced budget to resource all corporate priorities.
Quality of Life	
Efficient Services	
Sustainable Growth	

9. Recommendation

It is RECOMMENDED that Council approves the Council Tax Resolution for 2026/27 as detailed at **Appendix A**.

For more information contact:	Peter Linfield Director – Finance and Corporate Services 0115 914 8439 plinfield@rushcliffe.gov.uk
Background papers available for Inspection:	Relevant websites and Council tax setting reports for Nottinghamshire County Council, Nottinghamshire Fire Authority and the Nottinghamshire Police and Crime Commissioner
List of appendices:	Appendix A – Council Tax Resolution 2026/27

Council Tax Resolution 2026/27

Report of the Director – Finance and Corporate Services

The Council is recommended to resolve as follows:

That it be noted that the Council calculated the following amounts for the year 2026/27 in accordance with the Local Government Finance Act 1992 as amended (the “Act”);

- a) Rushcliffe Borough Council’s Council Tax Base for 2026/27 has been calculated as 48,486.3 [Item T in the formula in Section 31B of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011 (the “Act”)];
- b) For dwellings in those parts of the Borough to which a Parish Precept relates as detailed in Appendix Ai;
- c) The Council Tax requirement for the Council’s own purposes for 2026/27 (excluding Parish Precepts) is £7,843,600;
- d) That the following amounts be now calculated by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011;
 - i. £48,783,631 being the aggregate of the amounts which the Council estimates for the items set out in Section 31 A (2)(a) to (f) of the Act taking into account all precepts issued to it by Parish Councils. (Gross expenditure, parish and special expenses, any contingencies, any provisions for reserves);
 - ii. £36,185,400 being the aggregate of the amounts which the Council estimates for the items set out in Section (A) (3) (a) to (d) of the Act. (Gross income, any use of reserves);
 - iii. £12,598,231 being the amount by which the aggregate at (d)(i) above exceeds the aggregate of (d) (ii) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax Requirement. [Item R in the formula in Section 31B of the Act] (Expenditure less income);
 - iv. £259.83 at (d) (iii) above [Item R], all divided by Item T (a) above, calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its council tax for the year (including parish precepts and special expenses);

- v. £4,754,631 being the aggregate amount of the Parish Precepts and Special Expenses referred to in Section 34 (3) of the Act. (Total amount of parish precepts as per Appendix Ai);
 - vi. £161.77 being the amount at (d) (iii) above less (d) (v) above dividing the result 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 Precepts or Special Expenses relate. (i.e. the Borough Council's precept of £7,843,600 divided by the Council Tax base of 48,486.3 this Council's own Council Tax at Band D);
- e) That it be noted for the year 2026/27 Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner and Nottinghamshire and City of Nottingham Fire Authority have issued precepts in accordance with Section 40 of the Act for each of the categories of dwellings shown in Table 1;
 - f) 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 Appendices A(i) and A(ii) for 2026/27 for each part of the Borough and for each of the categories of dwellings;
 - g) It has been proposed that a district council shall require a referendum if it is to set a basic amount of council tax for 2026-27 that is both;
 - a) 3% or more than 3%, above its 2025-26 level; and
 - b) More than £5 above its 2025-26 level
 - h) The Council has determined that its relevant basic amount of Council Tax for 2026/27 is **not** excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014). As the billing authority, the Council has **not** been notified by a major precepting authority that its relevant basic amount of Council Tax for 2026/27 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Table 1

Band	Rushcliffe Borough Council	Nottinghamshire County Council	Nottinghamshire Police & Crime Commissioner	Nottingham and Nottinghamshire Fire Authority	Total
A	107.85	1,313.42	207.40	68.14	1,696.81
B	125.82	1,532.32	241.97	79.50	1,979.61
C	143.80	1,751.23	276.53	90.85	2,262.41
D	161.77	1,970.13	311.10	102.21	2,545.21
E	197.72	2,407.94	380.23	124.92	3,110.81
F	233.67	2,845.74	449.37	147.64	3,676.42
G	269.62	3,283.55	518.50	170.35	4,242.02
H	323.54	3,940.26	622.20	204.42	5,090.42

Appendix A (i)

Council Tax to be Levied Within the Borough for the Year Ending 31 March 2027

2026/27 PARISH/AREA	TAX BASE	PRECEPT	SPECIAL CHARGES	TAX RATE PARISH AREA	MAJOR PRECEPTS	COUNCIL TAX BAND D
ASLOCKTON	464.8	23,950	0	51.53	2,545.21	2,596.74
BARTON-IN-FABIS	247.5	6,415	0	25.92	2,545.21	2,571.13
BINGHAM	4,360.5	470,311	0	107.86	2,545.21	2,653.07
BRADMORE	171.3	6,165	0	35.99	2,545.21	2,581.20
BUNNY	310.5	27,290	0	87.89	2,545.21	2,633.10
CAR COLSTON	94.8	510	0	5.38	2,545.21	2,550.59
CLIPSTON	32.4	0	0	0.00	2,545.21	2,545.21
COLSTON BASSETT	135.2	13,367	0	98.87	2,545.21	2,644.08
COSTOCK	307.1	20,750	0	67.57	2,545.21	2,612.78
COTGRAVE	2,466.4	288,265	0	116.88	2,545.21	2,662.09
CROPWELL BISHOP	705.9	117,831	0	166.92	2,545.21	2,712.13
CROPWELL BUTLER	266.7	16,250	0	60.93	2,545.21	2,606.14
EAST BRIDGFORD	864.5	48,875	0	56.54	2,545.21	2,601.75
EAST LEAKE	3,507.2	310,306	0	88.48	2,545.21	2,633.69
ELTON-ON-THE-HILL	52.6	0	0	0.00	2,545.21	2,545.21
FLAWBOROUGH	29.6	0	0	0.00	2,545.21	2,545.21
FLINTHAM	215.2	21,111	0	98.10	2,545.21	2,643.31
GOTHAM	636.7	42,547	0	66.82	2,545.21	2,612.03
GRANBY-CUM-SUTTON	177.0	17,095	0	96.58	2,545.21	2,641.79
HAWKSWORTH	74.4	12,000	0	161.29	2,545.21	2,706.50
HICKLING	264.4	12,700	0	48.03	2,545.21	2,593.24
HOLME PIERREPONT & GAMSTON	1,108.9	46,075	0	41.55	2,545.21	2,586.76
KEYWORTH	3,165.1	238,970	10,600	78.85	2,545.21	2,624.06
KINGSTON-ON-SOAR	134.7	8,300	0	61.62	2,545.21	2,606.83
KINOULTON	436.0	9,824	0	22.53	2,545.21	2,567.74
KNEETON	37.0	0	0	0.00	2,545.21	2,545.21
LANGAR-CUM- BARNSTONE	373.8	51,969	0	139.03	2,545.21	2,684.24
NEWTON	501.8	35,000	0	69.75	2,545.21	2,614.96
NORMANTON-ON-SOAR	191.1	16,370	0	85.66	2,545.21	2,630.87
NORMANTON-ON-THE- WOLDS	154.3	10,000	0	64.81	2,545.21	2,610.02

2026/27 PARISH/AREA	TAX BASE	PRECEPT	SPECIAL CHARGES	TAX RATE PARISH AREA	MAJOR PRECEPTS	COUNCIL TAX BAND D
ORSTON	232.3	14,015	0	60.33	2,545.21	2,605.54
OWTHORPE	46.5	0	0	0.00	2,545.21	2,545.21
PLUMTREE	128.3	6,261	0	48.80	2,545.21	2,594.01
RADCLIFFE-ON-TRENT	3,278.2	1,022,803	0	312.00	2,545.21	2,857.21
RATCLIFFE-ON-SOAR	59.3	0	0	0.00	2,545.21	2,545.21
REMPSTONE	214.1	8,800	0	41.10	2,545.21	2,586.31
RUDDINGTON	3,383.1	450,500	11,500	136.56	2,545.21	2,681.77
SAXONDALE	14.0	0	0	0.00	2,545.21	2,545.21
SCARRINGTON	84.7	0	0	0.00	2,545.21	2,545.21
SCREVEYTON	89.9	0	0	0.00	2,545.21	2,545.21
SHELFORD	117.8	15,536	0	131.88	2,545.21	2,677.09
SHELTON	63.3	0	0	0.00	2,545.21	2,545.21
SIBTHORPE	59.6	2,200	0	36.91	2,545.21	2,582.12
STANFORD-ON-SOAR	67.0	6,000	0	89.55	2,545.21	2,634.76
STANTON-ON-THE- WOLDS	236.0	11,000	0	46.61	2,545.21	2,591.82
SUTTON BONINGTON	631.2	64,700	0	102.50	2,545.21	2,647.71
THOROTON	91.9	7,500	0	81.61	2,545.21	2,626.82
THRUMPTON	80.7	4,020	0	49.81	2,545.21	2,595.02
TOLLERTON	808.5	83,202	0	102.91	2,545.21	2,648.12
UPPER SAXONDALE	397.9	32,950	0	82.81	2,545.21	2,628.02
UPPER BROUGHTON	174.8	12,000	0	68.65	2,545.21	2,613.86
WEST BRIDGFORD	15,538.2	0	1,047,200	67.40	2,545.21	2,612.61
WEST LEAKE	68.5	2,500	0	36.50	2,545.21	2,581.71
WHATTON-IN-THE-VALE	379.5	25,755	0	67.87	2,545.21	2,613.08
WIDMERPOOL	172.3	9,975	0	57.89	2,545.21	2,603.10
WILLOUGHBY-ON-THE- WOLDS	304.2	14,964	0	49.19	2,545.21	2,594.40
WIVERTON & TITHBY	55.2	0	0	0.00	2,545.21	2,545.21
WYSALL & THORPE IN THE GLEBE	221.9	18,404	0	82.94	2,545.21	2,628.15
TOTAL RUSHCLIFFE BOROUGH COUNCIL	48,486.3	3,685,331	1,069,300	98.06		

RUSHCLIFFE BOROUGH COUNCIL - COUNCIL TAX BANDS - 2026/27

At its meeting on 5 March 2026, Rushcliffe Borough Council, in accordance with Section 30 of the Local Government Finance Act 1992, set the amounts shown below as the amounts of Council Tax for the year 2026/2027 for each of the categories of dwellings and areas indicated.

<u>PARISH AREA</u>	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Aslockton	1,731.16	2,019.69	2,308.21	2,596.74	3,173.79	3,750.85	4,327.90	5,193.48
Barton-in-Fabis	1,714.09	1,999.77	2,285.45	2,571.13	3,142.49	3,713.86	4,285.22	5,142.26
Bingham	1,768.72	2,063.50	2,358.29	2,653.07	3,242.64	3,832.22	4,421.79	5,306.14
Bradmore	1,720.80	2,007.60	2,294.40	2,581.20	3,154.80	3,728.41	4,302.00	5,162.40
Bunny	1,755.40	2,047.97	2,340.53	2,633.10	3,218.23	3,803.37	4,388.50	5,266.20
Car Colston	1,700.40	1,983.79	2,267.19	2,550.59	3,117.39	3,684.19	4,250.99	5,101.18
Clipston	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Colston Bassett	1,762.72	2,056.51	2,350.29	2,644.08	3,231.65	3,819.23	4,406.80	5,288.16
Costock	1,741.86	2,032.16	2,322.47	2,612.78	3,193.40	3,774.02	4,354.64	5,225.56
Cotgrave	1,774.73	2,070.52	2,366.30	2,662.09	3,253.66	3,845.25	4,436.82	5,324.18
Cropwell Bishop	1,808.09	2,109.44	2,410.78	2,712.13	3,314.82	3,917.53	4,520.22	5,424.26
Cropwell Butler	1,737.43	2,027.00	2,316.57	2,606.14	3,185.28	3,764.43	4,343.57	5,212.28
East Bridgford	1,734.50	2,023.59	2,312.67	2,601.75	3,179.91	3,758.09	4,336.25	5,203.50
East Leake	1,755.80	2,048.43	2,341.06	2,633.69	3,218.95	3,804.22	4,389.49	5,267.38
Elton	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Flawborough	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Flintham	1,762.21	2,055.91	2,349.61	2,643.31	3,230.71	3,818.12	4,405.52	5,286.62
Gotham	1,741.36	2,031.58	2,321.81	2,612.03	3,192.48	3,772.94	4,353.39	5,224.06
Granby	1,761.20	2,054.73	2,348.26	2,641.79	3,228.85	3,815.92	4,402.99	5,283.58
Hawksworth	1,804.34	2,105.06	2,405.78	2,706.50	3,307.94	3,909.39	4,510.84	5,413.00
Hickling	1,728.83	2,016.97	2,305.10	2,593.24	3,169.51	3,745.80	4,322.07	5,186.48
Holme Pierrepont & Gamston	1,724.51	2,011.93	2,299.34	2,586.76	3,161.59	3,736.44	4,311.27	5,173.52
Keyworth	1,749.37	2,040.94	2,332.50	2,624.06	3,207.18	3,790.32	4,373.43	5,248.12
Kingston-on-Soar	1,737.89	2,027.54	2,317.18	2,606.83	3,186.12	3,765.43	4,344.72	5,213.66
Kinoulton	1,711.83	1,997.13	2,282.44	2,567.74	3,138.35	3,708.96	4,279.57	5,135.48
Kneeton	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Langar cum Barnstone	1,789.50	2,087.74	2,385.99	2,684.24	3,280.74	3,877.24	4,473.74	5,368.48
Newton	1,743.31	2,033.86	2,324.41	2,614.96	3,196.06	3,777.17	4,358.27	5,229.92
Normanton-on-Soar	1,753.92	2,046.23	2,338.55	2,630.87	3,215.51	3,800.15	4,384.79	5,261.74
Normanton-on-the-Wolds	1,740.02	2,030.02	2,320.02	2,610.02	3,190.02	3,770.03	4,350.04	5,220.04
Orston	1,737.03	2,026.53	2,316.04	2,605.54	3,184.55	3,763.56	4,342.57	5,211.08
Owthorpe	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Plumtree	1,729.34	2,017.57	2,305.79	2,594.01	3,170.45	3,746.91	4,323.35	5,188.02
Radcliffe-on-Trent	1,904.81	2,222.28	2,539.74	2,857.21	3,492.14	4,127.09	4,762.02	5,714.42
Ratcliffe-on-Soar	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Rempstone	1,724.21	2,011.58	2,298.94	2,586.31	3,161.04	3,735.79	4,310.52	5,172.62
Ruddington	1,787.85	2,085.82	2,383.79	2,681.77	3,277.72	3,873.67	4,469.62	5,363.54
Saxondale	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Scarrington	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Screveton	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Shelford	1,784.73	2,082.18	2,379.64	2,677.09	3,272.00	3,866.91	4,461.82	5,354.18
Shelton	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Sibthorpe	1,721.42	2,008.32	2,295.22	2,582.12	3,155.92	3,729.73	4,303.54	5,164.24
Stanford-on-Soar	1,756.51	2,049.26	2,342.01	2,634.76	3,220.26	3,805.77	4,391.27	5,269.52
Stanton-on-the-Wolds	1,727.88	2,015.86	2,303.84	2,591.82	3,167.78	3,743.75	4,319.70	5,183.64
Sutton Bonington	1,765.14	2,059.33	2,353.52	2,647.71	3,236.09	3,824.48	4,412.85	5,295.42
Thoroton	1,751.22	2,043.08	2,334.95	2,626.82	3,210.56	3,794.30	4,378.04	5,253.64
Thrumpton	1,730.02	2,018.35	2,306.69	2,595.02	3,171.69	3,748.37	4,325.04	5,190.04
Tollerton	1,765.42	2,059.65	2,353.89	2,648.12	3,236.59	3,825.07	4,413.54	5,296.24
Upper Saxondale	1,752.02	2,044.02	2,336.02	2,628.02	3,212.02	3,796.03	4,380.04	5,256.04
Upper Broughton	1,742.58	2,033.00	2,323.43	2,613.86	3,194.72	3,775.58	4,356.44	5,227.72
West Bridgford	1,741.74	2,032.03	2,322.32	2,612.61	3,193.19	3,773.78	4,354.35	5,225.22
West Leake	1,721.14	2,008.00	2,294.85	2,581.71	3,155.42	3,729.14	4,302.85	5,163.42
Whatton in the Vale	1,742.06	2,032.40	2,322.74	2,613.08	3,193.76	3,774.45	4,355.14	5,226.16
Widmerpool	1,735.40	2,024.64	2,313.87	2,603.10	3,181.56	3,760.04	4,338.50	5,206.20
Willoughby-on-the-Wolds	1,729.60	2,017.87	2,306.13	2,594.40	3,170.93	3,747.47	4,324.00	5,188.80
Wiverton & Tithby	1,696.81	1,979.61	2,262.41	2,545.21	3,110.81	3,676.42	4,242.02	5,090.42
Wysall & Thorpe in the Glebe	1,752.10	2,044.12	2,336.13	2,628.15	3,212.18	3,796.22	4,380.25	5,256.30