

Council Tax Resolution

1. That Council approve Cabinet's decision of 10 December 2025 setting the amount of 81,818.40 (Item T in the statutory formula) as its Council Tax Base in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under Section 33 (5) of the Local Government Finance Act 1992;

2. That the following amounts be calculated by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992: -
 - (a) Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act; £1,566,688,680

 - (b) Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act; £1,410,025,262

 - (c) 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; £156,663,418

 - (d) Being the amount at 2(c) above, all divided by the amount at 1 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; £1,914.77

(e) Valuation Bands

Valuation Band	Applicable Proportion	Core Amounts	Adult Social Care Amounts	Sandwell MBC Total 2026/27
A	6/9	£1,061.31	£215.20	£1,276.51
B	7/9	£1,238.20	£251.07	£1,489.27
C	8/9	£1,415.09	£286.93	£1,702.02
D	1	£1,591.97	£322.80	£1,914.77
E	11/9	£1,945.74	£394.53	£2,340.27
F	13/9	£2,299.51	£466.27	£2,765.78
G	15/9	£2,653.28	£538.00	£3,191.28
H	18/9	£3,183.94	£645.60	£3,829.54

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 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;

3. That it be noted that for the year 2026/27 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act, 1992, for each of the categories of dwellings shown below: -

Valuation Band	Applicable Proportion	West Midlands Fire and Rescue Authority 2026/27	Police and Crime Commissioner for the West Midlands 2026/27
A	6/9	£56.79	£163.00
B	7/9	£66.26	£190.17
C	8/9	£75.73	£217.33
D	1	£85.19	£244.50
E	11/9	£104.12	£298.83
F	13/9	£123.05	£353.17
G	15/9	£141.99	£407.50
H	18/9	£170.38	£489.00
Total Precept		£6,970,243.19	£20,004,598.80

4. That, having calculated the aggregate in each case of the amounts at 2(e) and 3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, 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 Bands	Applicable Proportion	Total Council Tax 2026/27
A	6/9	£1,496.30
B	7/9	£1,745.70
C	8/9	£1,995.08
D	1	£2,244.46
E	11/9	£2,743.22
F	13/9	£3,242.00
G	15/9	£3,740.77
H	18/9	£4,488.92

5. That the Chief Financial Officer be authorised to take any necessary action to collect revenues and disburse monies from the relevant accounts;
6. That the requirements of any relevant legislation, to consider reports as a consequence of the approval of the Council's Finances 2026/27 report, be dispensed with on the grounds that in the opinion of the Council the items are urgent.