

Report subject	<b>2026/27 Council Tax Resolution</b>
Meeting date	24 February 2026
Status	Public Report
Executive summary	<p>Under the Local Government Finance Act 1992 the council as the billing authority must calculate a council tax requirement and basic amount of council tax for the following year.</p> <p>If the formal council tax resolution at Appendix A is approved the BCP Council Band D council tax will be £1,980.46 from 1 April 2026.</p>
<b>Recommendations</b>	<p><b>It is RECOMMENDED that Council:</b></p> <p><b>a) Approves the council tax resolution as set out in Appendix A;</b></p>
Reason for recommendations	To enable the council to calculate and approve the council tax requirement and amounts billed by BCP Council in 2026/27, and to make the determination of excessiveness required by legislation.
Portfolio Holder(s):	Cllr Mike Cox, Portfolio Holder for Finance
Report Author	Matthew Filmer - Assistant Chief Finance Officer
Wards	Council-wide
Classification	For Decision

## Background

1. This report reflects the Local Government Finance Act 1992 (as amended by the Localism Act 2011 and modified by Part 4 of The Local Government (Structural Changes) (Finance) Regulations 2008), which requires billing authorities to calculate the council tax requirement and amounts to be charged from taxpayers for the coming year.
2. The council tax resolution set out in Appendix A provides a schedule setting out the rate of council tax for each category of dwelling based on the council tax

requirement for BCP Council and the precepts to be levied by other major and local preceptors.

### **Police and fire preceptors**

3. The information from the police and fire precepting bodies is as follows:
  - a. On 6 February 2026 the Dorset Police and Crime Commissioner are expected to set its precept at £49,187,546.79. This results in a Band D council tax of £322.58.
  - b. On 10 February 2026 the Dorset and Wiltshire Fire and Rescue Authority are expected to set its precept at £14,783,100.82. This results in a Band D council tax of £96.95.

### **Charter trustee, town, and parish precepts**

4. Town and parish precepts are detailed in Appendix C and total £5,426,244.56.

### **Options appraisal**

5. The 2026/27 Budget and Medium-Term Financial Plan report submitted to the 11 February 2026 Cabinet meeting sets out the potential options open to the council for council tax.

### **Summary of financial implications**

6. The council tax resolution as presented in the report will generate council tax of £301,983,907.58 for BCP Council. This is in accordance with the budget as set out in the 2026/27 Budget and Medium-Term Financial Plan report submitted to the 11 February 2026 Cabinet meeting.

### **Summary of legal implications**

7. The council is required to set its council tax in accordance with the Local Government Finance Act 1992 and the Local Government (Structural Changes) (Finance) Regulations 2008. The formal council tax resolution at Appendix A complies with these requirements.

### **Summary of human resources implications**

8. There are no direct human resource implications of this report. However, the 2026/27 budget and medium-term financial plan will have a direct impact on the level of services delivered by the council, the mechanisms by which those services are delivered and the associated staffing establishment.

### **Summary of sustainability impact**

9. Consideration has been given as part of the budget for 2026/27 of ways in which BCP Council could be made more environmentally-friendly and how it could act as an environmental ambassador towards others.

### **Summary of public health implications**

10. None specifically related to this report.

## **Summary of equality implications**

11. A full equality impact assessment was carried out as part of the budget process for 2026/27 and submitted to the 11 February 2026 Cabinet meeting.

## **Summary of risk assessment**

12. The council tax resolution presented in this report will provide for the level of council tax income required for the 2026/27 budget as presented to the 11 February 2026 Cabinet meeting.
13. Key risks to this budget include uncertainty around the government's financial planning framework where the core funding made available to local authorities reduces while at the same time the demand for, and cost of, services continue to rise. Changes to base budget assumptions are also possible due to changes in demand or cost factors or the ongoing effects of the national pandemic.

## **Background papers**

14. The 2026/27 Budget and Medium-Term Financial Plan report presented to the 11 February 2026 Cabinet meeting.

## **Appendices**

Appendix A – Council tax resolution 2026/27

Appendix B – Basic council tax

Appendix C – Town and parish precepts

Appendix D – Council Tax Bands

## Council Tax Resolution

The Council is recommended to resolve as follows:

1. It be noted that the council calculated the council tax base 2026/27
  - a. For BCP Council to be 152,481.7 and that this calculation was carried out in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended, made under Section 33(5) of the Local Government Finance Act 1992 (the Act)
  - b. For dwellings in those parts of its area to which a parish and town precept relates as in the attached Appendix C.
2. That the council tax requirement for the council's own purposes for 2026/27 (excluding parish and town precepts) as **£301,983,907.58**.
3. That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
  - a. **£985,308,833.60** 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. **£677,898,681.46** being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
  - c. **£307,410,152.14** 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. **£2,016.05** being the amount at 3(c) above (Item R), all divided by the Item T (1(a) above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of council tax for the year (including parish precepts). Appendix B details basic council tax by council area.
  - e. **£35.59** being the aggregate amount of all special items (parish, and town council precepts) referred to in Section 34(1) of the Act (**£5,426,244.56** as per the attached Appendix C) divided by the tax base **152,481.7** calculated as Item T in the formula in section 31B of the Local Government Finance Act 1992.
  - f. **£1,980.46** being the amount at 3(d) above less the amount at 3(e) above, calculated by the council, in accordance with Section 34(s) 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.
4. To note that the Dorset Police and Crime Commissioner and the Dorset and Wiltshire Fire and Rescue 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. The BCP Council charge also includes a precept specifically for Adult Social Care shown in the table below:

**Precepts issued by major precepting authorities:**

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Dorset Police and Crime Commissioner	215.05	250.90	286.74	322.58	394.26	465.95	537.63	645.16
Dorset and Wiltshire Fire and Rescue Authority	64.63	75.41	86.18	96.95	118.49	140.04	161.58	193.90
BCP Council	1,320.31	1,540.36	1,760.41	1,980.46	2,420.56	2,860.66	3,300.77	3,960.92

5. That it be noted for the year 2026/27 parish and town councils have stated the amount of precept for Band D properties as set out in Appendix C, issued to the Council in accordance with Section 41 of the Act (as amended by the Charter Trustees Regulations 1996 and the Localism Act 2011).
6. 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 tables below as the amounts of council tax for 2026/27 for each part of its area and for each of the categories of dwellings.

**Aggregate amounts of council tax:**

Location	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Bournemouth	1,619.64	1,889.59	2,159.53	2,429.46	2,969.33	3,509.22	4,049.10	4,858.92
Bournemouth - Throop and Holdenhurst	1,626.46	1,897.55	2,168.62	2,439.69	2,981.83	3,523.99	4,066.15	4,879.38
Christchurch Town	1,649.62	1,924.57	2,199.50	2,474.43	3,024.29	3,574.17	4,124.05	4,948.86
Burton Parish	1,612.27	1,881.00	2,149.70	2,418.41	2,955.82	3,493.26	4,030.68	4,836.82
Hurn Parish	1,624.30	1,895.03	2,165.74	2,436.45	2,977.87	3,519.31	4,060.75	4,872.90
Highcliff and Walkford	1,622.50	1,892.93	2,163.34	2,433.75	2,974.57	3,515.41	4,056.25	4,867.50
Poole	1,621.70	1,891.99	2,162.27	2,432.55	2,973.11	3,513.68	4,054.25	4,865.10
Broadstone	1,640.22	1,913.60	2,186.97	2,460.33	3,007.06	3,553.81	4,100.55	4,920.66

7. The Council's basic amount of council tax for 2026/27 is not excessive in accordance with the principles approved under 52ZB of the Act.

## Appendix B

### Basic council tax

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Christchurch Town Council	1,649.62	1,924.57	2,199.50	2,474.43	3,024.29	3,574.17	4,124.05	4,948.86
Burton Parish	1,612.27	1,881.00	2,149.70	2,418.41	2,955.82	3,493.26	4,030.68	4,836.82
Hurn Parish	1,624.30	1,895.03	2,165.74	2,436.45	2,977.87	3,519.31	4,060.75	4,872.90
Highcliffe and Walkford	1,622.50	1,892.93	2,163.34	2,433.75	2,974.57	3,515.41	4,056.25	4,867.50
Throop and Holdenhurst	1,626.46	1,897.55	2,168.62	2,439.69	2,981.83	3,523.99	4,066.15	4,879.38
Bournemouth Town	1,619.64	1,889.59	2,159.53	2,429.46	2,969.33	3,509.22	4,049.10	4,858.92
Poole Town	1,621.70	1,891.99	2,162.27	2,432.55	2,973.11	3,513.68	4,054.25	4,865.10
Broadstone Town	1,640.22	1,913.60	2,186.97	2,460.33	3,007.06	3,553.81	4,100.55	4,920.66

## Appendix C

### Town and parish precepts

	2025/26			2026/27		
	Precept £	Tax Base	Band D £	Precept £	Tax Base	Band D £
Christchurch Town	£932,197.56	12,885.0	£72.35	£966,988.54	12,989.4	£74.44
Burton Parish	£29,429.00	1,666.2	£17.66	£30,017.00	1,629.4	£18.42
Hurn Parish	£9,483.82	271.8	£34.89	£9,834.02	269.7	£36.46
Highcliffe and Walkford	£224,000.00	6,816.3	£32.86	£231,735.00	6,865.0	£33.76
Throop and Holdenhurst	£12,090.00	312.2	£38.73	£12,160.00	306.3	£39.70
Bournemouth Charter Trustee	£151,712.50	67,763.4	£2.24			
Bournemouth Town				£1,981,980.00	67,246.3	£29.47
Poole Charter Trustee	£132,323.75	61,833.5	£2.14			
Poole Town				£1,896,970.00	58,261.0	£32.56
Broadstone				£296,560.00	4,914.6	£60.34
<b>Total</b>	<b>£1,491,236.63</b>	<b>151,548.4</b>		<b>£5,426,244.56</b>	<b>152,481.7</b>	

### By council tax bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Christchurch Town Council	49.63	57.90	66.17	74.44	90.98	107.52	124.07	148.88
Burton Parish	12.28	14.33	16.37	18.42	22.51	26.61	30.70	36.84
Hurn Parish	24.31	28.36	32.41	36.46	44.56	52.66	60.77	72.92
Highcliffe and Walkford Neighbourhood Council	22.51	26.26	30.01	33.76	41.26	48.76	56.27	67.52
Throop and Holdenhurst	26.47	30.88	35.29	39.70	48.52	57.34	66.17	79.40
Bournemouth Town	19.65	22.92	26.20	29.47	36.02	42.57	49.12	58.94
Poole Town	21.71	25.32	28.94	32.56	39.80	47.03	54.27	65.12
Broadstone	40.23	46.93	53.64	60.34	73.75	87.16	100.57	120.68

## Appendix D

### Council Tax Bands 2026/27

Ctax 2025/26	Ctax 2026/27	Change 2026/27
£	£	%

### **Christchurch Area**

BCP Unitary Charge	£1,855.41	£1,980.46	6.74%
Dorset Police and Crime Commissioner	£307.58	£322.58	4.88%
Dorset and Wiltshire Fire and Rescue Authority	£91.95	£96.95	5.44%
<b>Christchurch Total</b>	<b>£2,254.94</b>	<b>£2,399.99</b>	<b>6.43%</b>

Christchurch Town Council	£72.35	£74.44	2.89%
Burton Parish	£17.66	£18.42	4.29%
Hurn Parish	£34.90	£36.46	4.47%
Highcliffe and Walkford	£32.86	£33.76	2.73%

### **Bournemouth Area**

BCP Unitary Charge	£1,855.41	£1,980.46	6.74%
Dorset Police and Crime Commissioner	£307.58	£322.58	4.88%
Dorset and Wiltshire Fire and Rescue Authority	£91.95	£96.95	5.44%
<b>Bournemouth Total</b>	<b>£2,254.94</b>	<b>£2,399.99</b>	<b>6.43%</b>

Bournemouth Charter Trustee	£2.24		
Bournemouth Town Council		£29.47	
Throop and Holdenhurst	£38.72	£39.70	2.53%

### **Poole Area**

BCP Unitary Charge	£1,855.41	£1,980.46	6.74%
Dorset Police and Crime Commissioner	£307.58	£322.58	4.88%
Dorset and Wiltshire Fire and Rescue Authority	£91.95	£96.95	5.44%
<b>Poole Total</b>	<b>£2,254.94</b>	<b>£2,399.99</b>	<b>6.43%</b>

Poole Charter Trustee	£2.14		
Poole Town Council		£32.56	
Broadstone Town		£60.34	