

Committee Report Summary Sheet

Report title: Council Tax 2026/27

Report to

Council Meeting - Thursday, 26 February 2026

Report of

Director of Finance (Section 151 Officer)

Leader of the Council and Cabinet Member for Finance and Resources

1. Summary & Purpose of Report:

- 1.1 The purpose of this report is to enable the council to calculate and set the Council Tax for 2026/27. The Local Government Finance Act 1992 requires billing authorities in England to calculate a Council Tax Requirement for the year. With regard to precepts, levels have been confirmed and are set out at Sections 4 and 5 below.

2. Summary of Recommendations:

- 2.1 It is recommended that the Council Meeting:
- Adopt the formal Council Tax Resolutions set out at Appendix One; and
 - Note the calculation of Aggregate Amounts as directed by Section 31A of the Local Government Finance Act 1992 set out at Appendix Two.

3. Stockport Metropolitan Borough Council - Council Tax Requirement

- 3.1 The Council Meeting is asked to approve the Council Tax Requirement for Stockport Metropolitan Borough Council as being £217,306,964. This results in a Band D Council Tax equivalent figure of £2,179.65.

4. Mayoral Police and Crime Commissioner Precept for Greater Manchester

- 4.1 On 13 February 2026, the Mayoral Police and Crime Commissioner Precept was set for Stockport Metropolitan Borough Council at £28,443,868 for the financial year 2026/27. This results in a Band D Council Tax equivalent figure of £285.30.

5. Mayoral General Precept (including Fire Services) for Greater Manchester

- 5.1 On 13 February 2026, the Mayoral General Precept (including Fire Services) was set for Stockport Metropolitan Borough Council at £15,348,523 for the financial year 2026/27. This results in a Band D Council Tax equivalent figure of £153.95.

6. Supporting documents

(a) Background Papers

Background papers are defined as those documents relating to the subject matter of the report that disclose any facts or matters on which, in the opinion of the proper officer, the report or an important part of the report is based; or have, in their opinion, been relied on to a material extent in preparing the report.

There are none

(b) List of Appendices to the report

- (i) Appendix 1 – Schedule of draft Council Tax Resolutions
- (ii) Appendix 2 – Calculation of aggregate amounts

Contact Officer

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Appendix One**COUNCIL TAX AND BUDGET 2026/27**

The Council Meeting is recommended to resolve as follows:

1. That it be noted that on 15 January 2026, the Council has calculated the Council Tax base for 2026/27 as:
 - (a) 99,698.1 for the whole Council area [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]

2. That the Council Meeting approve the Council Tax Requirement for the Council's own purposes for 2026/27 as being £217,306,964.

3. 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) £886,571,558 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(2) of the Act (Appendix Two).
 - (b) £669,264,594 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(3) of the Act (Appendix Two).
 - (c) £217,306,964 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) (Appendix Two).
 - (d) £2,179.65 being the amount at 3(c) above, 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.
 - (e) £0.00 being the aggregate amount of all special items referred to in section 34(1) of the Act
 - (f) £2,179.65 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount 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 special item relates.

**Appendix One
continued**

4. That it be noted that for the year 2026/27 the Mayoral Police and Crime Commissioner precept for Greater Manchester and the Mayoral General precept (including Fire Services) have been issued 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.

5. That the Council, in accordance with Sections 30 to 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.

Valuation Bands								
Authority	£							
	A	B	C	D	E	F	G	H
Stockport Metropolitan Borough Council	1,453.10	1,695.28	1,937.47	2,179.65	2,664.02	3,148.38	3,632.75	4,359.30
Mayoral Police and Crime Commissioner Precept	190.20	221.90	253.60	285.30	348.70	412.10	475.50	570.60
Mayoral General Precept (including Fire Services)	102.63	119.74	136.84	153.95	188.16	222.37	256.58	307.90

AGGREGATE OF COUNCIL TAX REQUIREMENTS

	A	B	C	D	E	F	G	H
Stockport Metropolitan Borough Council Area	1,745.93	2,036.92	2,327.91	2,618.90	3,200.88	3,782.85	4,364.83	5,237.80

6. That the Council, in accordance with section 52ZB of the Local Government Finance Act 1992 hereby determines that the Council's relevant basic amount of council tax for 2026/27 is not excessive in accordance with the principles determined by the Secretary of State under section 52ZC of the Act.

Appendix Two

STOCKPORT METROPOLITAN BOROUGH COUNCIL

**CALCULATION OF AGGREGATE AMOUNTS UNDER SECTION 31A OF THE
 LOCAL GOVERNMENT FINANCE ACT 1992**

	GROSS EXPENDITURE	GROSS INCOME	NET EXPENDITURE
	£	£	£
Stockport Services	841,604,522	(664,890,594)	176,713,928
Add Levies by Other Organisations:			
- GMCA Transport Levy	13,121,000		13,121,000
- Transport Statutory Charge	8,755,000		8,755,000
- GMCA Waste Levy	22,887,000		22,887,000
- Environment Agency Levy	204,036		204,036
Less Appropriations To/From Reserves:			
- General Fund Balances			0
- Housing Revenue Account Reserve			0
- Earmarked Reserves		(4,374,000)	(4,374,000)
COUNCIL TAX REQUIREMENT	886,571,558	(669,264,594)	217,306,964

Note 1

Note 2

Note 1: This figure represents the aggregate of the amounts estimated for the items set out in section 31A(2) of the Local Government Act 1992.

Note 2: This figure represents the aggregate of the amounts estimated for the items set out in section 31A(3) of the Local Government Finance Act 1992.