

<b>Report Title</b>	Council Tax Resolution 2026/27
<b>Meeting</b>	Council
<b>Meeting Date</b>	2 <sup>nd</sup> March 2026
<b>Report Author</b>	Karen Spencer
<b>Directorate</b>	Resources
<b>Lead Executive Member(s)</b>	Cllr David Whipp, Leader of the Council
<b>Wards Affected</b>	All
<b>Public. Part Exempt, or Fully Exempt</b>	Public
<b>Appendices (if any)</b>	A – Council Tax Resolution

## 1. Executive Summary

- 1.1 The purpose of this report is present the Council Tax Resolution to be agreed by Council. This is a technical requirement predicated on the Council's approval of the General Fund Revenue Budget for 2026/27 which is elsewhere on the Agenda for this meeting.

## 2. Recommendations

**For the reasons set out in this report, COMMITTEE NAME is recommended to:**

- 2.1 To agree the Council Tax Resolution provided at Appendix A

## 3. Information: the Rationale & Evidence for the Recommendations

- 3.1 Elsewhere on the Agenda for this meeting, the Council will consider the General Fund Revenue Budget for 2026/27. As part of this, the Council will agree the amount of Council Tax that will be charged for the services provided by Pendle Borough Council.
- 3.2 Following agreement of the budget and Council Tax for 2026/27, the Council is required to make a resolution relating to the overall Council Tax charges for 2026/27 (which incorporates the agreed Council Tax charges for the Major Preceptors (Lancashire County Council, Police and Crime Commissioner and Lancashire Combined Fire Authority) and Local Precepts from Town and Parish Councils). The resolution is set out in Appendix A.
- 3.3 For Pendle Council, the resolution provided at Appendix A is based on Management Team's recommendation of a Council Tax for 2026/27 of £316.71 or an increase of 2.99%.

- 3.4 Members should note that if the agreed Council Tax differs from that proposed by Management Team, the resolution provided at Appendix A will have to be revised accordingly.
- 3.5 For the other bodies, the resolution reflects the decisions they have taken or are expected to take in relation to their own budgets (which are not a matter for Pendle Council).
- 3.6 At the time of writing this report, Lancashire County Council, the Police and Crime Commissioner and the Combined Fire Authority had not formally agreed their Council Tax so these may also be subject to change.

#### **4. Link to Council Plan Priorities: (Providing High Quality Services and Facilities, Proud and Connected Communities and Places, Good Growth and Housing and Healthy Communities)**

- 4.1 The development of the Council's budget and setting of the Council Tax is undertaken within the framework of the Council Plan and the various priorities set out within it.

#### **5. Implications**

##### **5.1 Financial Implications**

The financial implications are set out in the report.

##### **5.2 Legal and Governance Implications**

In accordance with s32 and s43 of the Local Government Finance Act 1992 (LGFA 1992), annually the Council must calculate and approve its budget requirement for the forthcoming Financial year

##### **5.3 Climate and Biodiversity Implications**

None

##### **5.4 Human Resources Implications**

None

##### **5.5 Equality and Diversity Implications**

There are no direct equality and diversity issues arising from the contents of this report.

#### **6. Consultation**

6.1 The Council undertook a public consultation on all matters relating to the development of the 2026/27 budget.

## 7. Alternative Options Considered

7.1 Other options may be considered at the Executive or Full Council.

## 8. Statutory Officer Sign off (please put an x in the relevant box below)

Section 151 Officer	X
Monitoring Officer	X

## 9. Background Documents

### Contact Officers

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