

Appendix J - COUNCIL TAX RESOLUTION

- 1 The General Fund revenue budget proposals made by Cabinet results in a Council Tax requirement for 2026/27 of £164,775,348;
- 2 It be noted that, at its meeting on 22 January 2026, the Council calculated the amount of 107,349 as its Council Tax Base for the year 2026/27 This was calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its Council Tax Base for the year (Item T in the formula in Section 31B (3) of the Local Government Finance Act 1992);
- 3 The Hillingdon element of Council Tax be set at £1,534.95.00 for a Band D property. Taking into account the precept levied by the Greater London Authority, this results in an overall Band D Council Tax of £2,045.46 for the borough;
- 4 The following amounts have been calculated by the Council for the year 2026/27, in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (the Act):
 - a £786,851,076 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A (2) (a) to (f) of the Act. (Gross Expenditure including the amount required for additions to working balances)
 - b (£622,055,728) being the aggregate of the amounts that the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act. (Gross Income including reserves to be used to meet Gross Expenditure
 - c £164,775,348 being the amount by which the aggregate at 4 (a) above exceeds the aggregate at 4 (b) above. This is calculated by the Council in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year. (Item R under Section 31B of the Act)
 - d £1,534.95 being the amount at 4 (c) above divided by Item T (2 above). This is, calculated by the Council in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year. (Council Tax at Band D for the Council)

The London Borough of Hillingdon Council Tax (£'s)		
1,023.30	Band A	4.99% Percentage Change
1,193.85	Band B	4.99% Percentage Change
1,364.40	Band C	4.99% Percentage Change
1,534.95	Band D	4.99% Percentage Change
1,876.05	Band E	4.99% Percentage Change
2,217.15	Band F	4.99% Percentage Change
2,558.25	Band G	4.99% Percentage Change
3,069.90	Band H	4.99% Percentage Change

being the amounts given by multiplying the amount at 4 (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 B and D. This is 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;

- 5 It be noted that for the year 2026/27 the Greater London Authority and its functional bodies have stated the following amounts in precepts. These have been issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown below:

The Greater London Authority Council Tax Precept (£'s)		
340.34	Band A	4.10% Percentage Change
397.06	Band B	4.10% Percentage Change
453.79	Band C	4.11% Percentage Change
510.51	Band D	4.10% Percentage Change
623.96	Band E	4.11% Percentage Change
737.40	Band F	4.10% Percentage Change
850.85	Band G	4.10% Percentage Change
1,021.02	Band H	4.10% Percentage Change

- 6 The Council has calculated the aggregate in each case of the amounts at 4 (d) and 5 above. The Council in accordance with Section 30 and 36 of the Local Government Finance Act 1992 hereby sets the Council Tax for the year 2026/27 for each category of dwelling below:

Total Council Tax 2026/27 (£'s)		
1,363.64	Band A	4.77% Percentage Change
1,590.91	Band B	4.77% Percentage Change
1,818.19	Band C	4.77% Percentage Change
2,045.46	Band D	4.77% Percentage Change
2,500.01	Band E	4.77% Percentage Change
2,954.55	Band F	4.77% Percentage Change
3,409.10	Band G	4.77% Percentage Change
4,090.92	Band H	4.77% Percentage Change

- 7 The Council Tax Discount for Older People be retained for 2026/27 with a 1.37% discount on Hillingdon's element of the Council Tax for those who joined the scheme on or after 1 April 2020, 3.12% for those who joined the scheme before or on 31 March 2019 and 6.66% for those who joined before or on 31 March 2018, with the scheme closed to new applicants from 1 April 2021;