

## Draft Council Tax and Precepts 2025/26

### Council Tax Data

1. In order to set its budget for 2025/26, the council needs to calculate its council tax requirement. This is the amount that the council needs to raise from council tax to meet its expenditure after taking account of the income it will accrue from the following
  - (a) the amount to be received from specific grants.
  - (b) the amount to be received from Revenue Support Grant and the Business Rates Top Up under the Business Rates Retention Scheme.
  - (c) the amount to be received for the County Council's share of Non-Domestic Rating Income.
  - (d) any surpluses/shortfalls on the Council Tax Collection Funds and Business Rates Collection Funds for earlier years and the estimated position for the current year.
  - (e) the amount expected to be received from fees, charges and contributions.
2. In order to set its council tax for the forthcoming year, the council needs to calculate its council tax requirement and have available the council tax base, expressed in terms of Band D equivalent properties.
3. Based on the final information on funding and assuming a council tax requirement of **£533,328,633.48** as shown in the Medium Term Financial Strategy (Section 4.1) the calculation of the Band D Council Tax for 2024/25 is as follows:

### Council Tax Calculation 2025/26

	£m
County Council net expenditure after specific grants, fees and charges (Net Operating Budget)	645.0
Less: Revenue Support Grant	-2.5
Business Rates Top Up Grant	-42.7
S31 Business Rates Reliefs – Indexation & Other Reliefs	-18.9
Non-Domestic Rates Income from Districts	-39.6
Council Tax Collection Fund Adjustments	-8.0
Business Rates Collection Fund Adjustments	0.0
<b>Council Tax Requirement (R)</b>	<b>533.3</b>
Council Tax Base (assuming losses on collection) (T)	279,025.13
<b>Band D Council Tax (R/T)</b>	<b>£1,911.40</b>

The calculation of the council tax for the other bands is shown below in Table 1. Table 2 analyses the tax base over each district council area and allocates the estimated County Council precept to each area relative to their tax base.

## Council Tax by Property Band for Oxfordshire County Council

Assuming a Band D council tax of £1,911.40, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2025/26 £ p
A	Up to £40,000	6/9	1,274.27
B	Over £40,000 and up to £52,000	7/9	1,486.64
C	Over £52,000 and up to £68,000	8/9	1,699.02
D	Over £68,000 and up to £88,000	9/9	1,911.40
E	Over £88,000 and up to £120,000	11/9	2,336.16
F	Over £120,000 and up to £160,000	13/9	2,760.91
G	Over £160,000 and up to £320,000	15/9	3,185.67
H	Over £320,000	18/9	3,822.80

**Table 2**

### Allocation of Precept to Districts

The County Council precept (£533,328,633.48) is the sum of the council tax income required to fund the Council's budget.

District Council	Tax Base Number	Assumed Precept Due £ p
Cherwell	59,853.60	114,404,171.04
Oxford City	47,637.80	91,054,890.92
South Oxfordshire	63,639.90	121,641,304.86
Vale of White Horse	59,151.50	113,062,177.10
West Oxfordshire	48,742.33	93,166,089.56
<b>TOTAL</b>	<b>279,025.13</b>	<b>533,328,633.48</b>

Formal approval is required under the council tax legislation for:

- The County Council's precept, allocated to district councils pro rata to their share of the council tax base for the County Council;
- The council tax figures for the County Council for a Band D equivalent property and a calculation of the equivalent council tax figure for all other bands.

The information must be given to district councils by 1 March 2025.