RECORD OF OFFICER DECISION

Date: Thursday, 11 December 2025
Time: 2.00 pm

Issued on Thursday, 11 December 2025

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Chief Executive, Swale Borough Council,
Swale House, East Street, Sittingbourne, Kent, ME10 3HT

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RECORD OF OFFICER DECISION

This form must be completed by or on behalf of the relevant Officer immediately after any decision has been made. Please send to the Proper Officer for publication in accordance with the Council's Constitution.	
NAME OF OFFICER MAKING DECISION	Lisa Fillery, Director of Resources
SUBJECT OF DECISION BEING MADE BY OFFICER	Calculation of Council Tax Base 2026/27
SUMMARY OF OFFICER DECISION AND REASON FOR THAT DECISION	This report presents Swale Borough Council's Council Tax Base, for 2026/27 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2026/27 in setting the Council Tax and determining the level of Council Tax income for 2026/27. The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax. The Council Tax Base for 2026/27 must be notified to major precepting authorities by 31 January 2026. The Council Tax Base for 2026/27 is 51,023.68.
DATE OF OFFICER DECISION	11 December 2025
DETAILS OF ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	The alternative options would be to use alternative assumptions on growth in council tax support ; growth in expected property number and/or application of an alternative collection rate.
DETAILS OF ANY CONSULTATION UNDERTAKEN	The Chair and Vice-Chair of Policy & Resource Committee have been consulted on these options.
DETAILS OF ANY CONFLICTS OF INTERESTS	There are no conflicts of interests
CONTACT FOR ENQUIRIES/FURTHER INFORMATION	Claire Stanbury Head of Finance & Procurement clairestanbury@swale.gov.uk

DELEGATED AUTHORITY UNDER WHICH OFFICER IS ACTING	
DELEGATING COMMITTEE OR INDIVIDUAL	Lisa Fillery, Director of Resources Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013. Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes. Under paragraph 14 of the Swale Borough Council Constitution Delegations to the Chief Financial Officer, the Chief Financial Officer has the authority to "set the council tax and business rate base".
TITLE OF REPORT TO COMMITTEE	Not applicable
DECISION/RECOMMENDATION MADE BY COMMITTEE	Not applicable
DATE OF COMMITTEE DECISION	Not applicable
A copy of this Notice will be published on the Council's website	

1. Purpose of Report and Executive Summary

1.1 This report sets out the Council Tax Base for 2025/26 which must be notified to major precepting authorities by 31 January 2025.

2. Background

2.1 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013.

2.2 The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.

2.3 This report presents Swale Borough Council's Council Tax Base, for 2026/27 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2026/27 in setting the Council Tax and determining the level of Council Tax income for 2026/27.

3. Proposal

3.1 The Council Tax Base has been arrived at by making a calculation of the relevant amount for each band i.e.

3.1.1 the number of dwellings within the area of the Council as notified by the Valuation Officer;

3.1.2 reductions anticipated during the year with due allowance for only part of the year;

3.1.3 a prudent view on estimating the number of new properties that will be included on the Council Tax register;

3.1.4 the estimated number of discounts;

3.1.5 the assessment of these discounts at the appropriate percentage;

3.1.6 the number of dwellings which will be exempt;

3.1.7 an allowance where it is anticipated that, due to disability, the person liable to pay the Council Tax is to pay a sum relating to a band lower than that under which the property is listed;

3.1.8 a premium charged on empty properties and second homes.

3.2 A further adjustment is required to the Tax Base due to the Council Tax Support Scheme (CTSS) that replaced Council Tax Benefit, and was introduced for the first time in 2013/14. The CTSS is treated as a discount rather than a benefit and therefore reduces the Tax Base.

3.3 An allowance is also made for the anticipated total collection rate.

3.4 The result of these calculations is that the Council Tax Base for 2026/27 is 51,023.68 (50,518.20 for 2025/26).

3.5 The details of the calculations for the whole of the Swale Borough Council and for the Parish and Town Councils within the Borough are shown in Appendices I and II.

3.6 As a billing authority, Swale Borough Council must issue to precepting authorities by 31 December a schedule of proposed payments in respect of their precepts and its own. This schedule of proposed payments must be confirmed and notified to precepting authorities by 31 January.

3.7 The payment of Parish Precepts is to be the same as for the payment of Parish Precepts in 2025/26, i.e. 50% by end of April 2026 and 50% by end of September 2026.

4. Alternative Options

4.1 The alternative options would be to use alternative assumptions on growth in council tax support ; growth in expected property number and/or application of an alternative collection rate.

5. Consultation Undertaken or Proposed

5.1 The Chair and Vice-Chair of Policy & Resource Committee have been consulted on these options.

6. Implications

Issue	**Implications**
Corporate Plan	None
Financial, Resource and Property	The Council Tax Base will be used to calculate the income from Council Tax for the Council following the setting of the Council Tax at the Council meeting on 18 February 2026.
Legal, Statutory and Procurement	The Council must calculate the tax base each year in accordance with the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)), the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914), and the Local Government Act 2003. Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes.
Crime and Disorder	None
Environment and Climate/Ecological Emergency	None
Health and Wellbeing	None

Issue	Implications
Safeguarding of Children, Young People and Vulnerable Adults	None
Risk Management and Health and Safety	Risk Implications – This Officer Decision means that the Council will meet its statutory duty to approve the Council Tax Base for 2026/27 and notify precepting authorities by 31 January 2026.
Equality and Diversity	None
Privacy and Data Protection	None

7. Appendices

7.1 The following document is to be published with this report and form part of the report

- Appendix I: 2026/27 Tax Base for Parishes in the Swale Area

8. Background Papers

8.1 The Finance Department and the Revenues and Benefits Section hold detailed information on the makeup of the tax base for each Parish and every unparished area.

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Appendix I

2026/27 TAX BASE FOR PARISHES IN THE SWALE AREA

Parish/ Town Council	**Tax Base 2025/26**	**Tax Base 2026/27**
Bapchild	689.68	736.13
Bobbing	1,005.24	1,024.09
Borden	1,143.38	1,162.85
Boughton	707.36	715.23
Bredgar	301.20	304.73
Doddington	234.10	231.76
Dunkirk	524.80	530.74
Eastchurch	842.58	838.03
Eastling	157.84	154.23
Faversham	7,450.97	7,487.57
Graveney & Goodnestone	188.10	185.94
Hartlip	377.49	381.27
Hernhill	320.81	318.82
Iwade	1,477.70	1,528.26
Leysdown	1,241.57	1,262.00
Lower Halstow	462.26	461.74
Luddenham	42.52	42.41
Lynsted	480.02	477.85
Milstead	100.68	102.04
Minster	5,725.95	5,752.79
Newington	1,068.63	1,052.74
Newnham	158.92	158.77
Norton & Buckland	200.35	199.95
Oare	182.97	175.39
Ospringe	284.93	288.01
Queenborough	902.74	891.39
Rodmersham	240.32	237.96
Selling	374.56	386.13
Sheerness	2,817.10	2,801.32
Sheldwich, Leaveland & Badlesmere	369.45	372.20
Stalisfield	110.14	106.37
Teynham	993.51	1,001.73
Throwley	144.07	147.62
Tonge	466.57	473.25
Tunstall	688.77	702.55
Upchurch	1,053.94	1,065.68
Warden	509.60	507.16
Total	**34,040.82**	**34,266.70**

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