

## COLLECTION FUND AND COUNCIL TAX BASE

### Tax Base

The tax base for 2023/24 is 49,673.46.

### Collection Fund

As the Billing Authority, Swale Borough Council had to make an estimate of the surplus or deficit on the Collection Fund for Council Tax and Business Rates in January 2023, notifying Kent County Council, the Police and Crime Commissioner for Kent and the Kent & Medway Towns Fire & Rescue Authority of their proportions. The declared surplus of £538,000 is shared as follows:

	<b>£'000</b>
Central Government	462
Kent County Council	(199)
The Police and Crime Commissioner for Kent	(42)
Kent & Medway Towns Fire & Rescue Authority	(8)
Swale Borough Council	325
<b>Total</b>	<b>538</b>
Swale Borough Council pooling adjustment	(345)

There is also a pooling adjustment relating to 2021/22 that will impact Swale, reducing the surplus by £345,000

These amounts are not added to precepts or budgets but must be taken into account by each Authority when setting their basic Council Tax.

### Other Preceptors

Kent County Council, the Kent & Medway Fire Authority and the Kent Police and Crime Commissioner will set their own precepting for all valuation bands. These tax levels will form part of the overall Council Tax to be set by full Council on 22 February 2023.

### Parish Council Precepts

Parish Council precept demands have been submitted during January 2023 as and when the Parish Councils met to set their precepts. These will be expressed as an additional precept.