

Slough Borough Council

REPORT TO:	Cabinet
DATE:	19 January 2026
SUBJECT:	Council Tax Base 2026/27
CHIEF OFFICER:	Ian O'Donnell, Interim Executive Director of Corporate Resources (S151)
CONTACT OFFICER:	Mark Hak-Sanders, Director of Financial Management and Strategy
WARD(S):	All
PORTFOLIO:	Councillor Smith – Leader of the Council Councillor Bedi – Lead Member for Finance, Children and Lifelong Learning
KEY DECISION:	YES
EXEMPT:	NO
DECISION SUBJECT TO CALL IN:	YES
APPENDICES:	None

1. Summary and Recommendations

- 1.1 This report presents information to Members on the number of properties in Slough and their categories of occupation for the purpose of determining the Council Tax base for the borough for the 2026/27 financial year.
- 1.2 Section 31B of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 requires the council as the Billing Authority to calculate a Council Tax Base for its area by 31 January for the forthcoming financial year and duly notify precepting authorities (i.e., Thames Valley Police and Royal Berkshire Fire and Police) as well local Parish Councils.

Recommendations:

Cabinet is recommended to approve:

- a) The provision for uncollectable amounts of council tax for 2026/27 agreed at 1.75% producing an expected collection rate of 98.25%;
- b) The council tax base calculation for 2026/27 of 45,166.3 Band D equivalent dwellings (being $45,970.8 \times 98.25\%$); and
- c) That no notional funding is passported to parish councils in respect of council tax support.

Cabinet is requested to note:

d) The council tax base is broken down as follows between local parishes and the rest of Slough:

	Slough unparished	Colnbrook with Poyle	Wexham Court	Britwell	Total
CTB1 adjusted for CTSS	41,091.7	1,924.6	1,488.6	911.4	45,416.3
# of new properties (band D equivalents)	302.5	0.0	0.0	0.0	302.5
Unbanded properties (assume similar distribution to parish growth)	252.0	0.0	0.0	0.0	252.0
Forecast council tax base (before collection rate adjustment)	41,646.2	1,924.6	1,488.6	911.4	45,970.8
Scaled down for assumed collection rate of 98.25%	40,917.4	1,890.9	1,462.6	895.5	45,166.3

e) The ongoing work to estimate the 2025/26 year-end council tax position.

Reason:

The Council Tax Base is calculated and approved annually for the purposes of calculating funding from Council Tax for a Billing Authority, Major Precepting Authorities and local Parish Councils. The tax-base is calculated according to provisions in the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

Commissioner Review

“This report establishes the measure of the local authority's taxable capacity for the purpose of calculating the authority's Council Tax for 2026/27. It is a core foundation for determining budgets and the actual level of Council Tax in Slough; that will be set by Council in February / March 2026.

The commissioners have been consulted on this report and are content for the report to be considered.”

2. Report

Purpose of decision

- 2.1 The Local Government Finance Act 1992 requires the Council, as billing authority, to calculate the Council Tax Base for 2026-2027 and pass this information by 31 January 2025 to precepting authorities. The Tax Base must be set between the 1 December and 31 January. The requirement and provisions to calculate the Council's tax-base is set out in Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
- 2.2 The decision to approve the Council Tax base is required to fulfil a statutory duty and to enable the collection of locally generated funding to contribute towards the running of services for the Council, Major Preceptors and local Parish Councils.

Options considered

Option	Description
1. Non approval of council tax base 2026/27	<p>It is a legal requirement for councils to set a council tax and this requires calculation of the taxbase</p> <p>This option is not recommended</p>
2. Approval of council tax base 2026/27	<p>It is a legal requirement for councils to set a council tax and the statutory process requires calculation of the taxbase.</p> <p>This option is recommended</p>

Background

Council Tax Base – Relevant Amounts

2.3 The proposed 2026/27 tax base for the Council and the parishes within Slough in this report has been calculated by reference to data available relating to dwellings within the borough provided by the Valuation Office Agency.

2.4 The calculation of the Council's tax-base (or 'T') can be expressed as the sum of 'Relevant Amounts' known as 'A' for each valuation band (Bands A to H) multiplied by the collection rate known as 'B'.

2.5 In summary, 'Relevant Amounts' are to be calculated as the number of dwellings on the valuation lists supplied by the District Valuer adjusted for discounts, disabled persons reductions and anticipated changes e.g., projected growth in properties and Council Tax Support claims to the valuation lists during 2026/27.

2.6 The Band D equivalents for each property band in the borough of Slough for 2026/27 are summarised as follows:

Ratio	Bands	Relevant amount (i.e. number of band D equivalent amounts)				
		Slough unparished	Colnbrook with Poyle	Wexham Court	Britwell	Total for Slough
5/9	A*	0.6	0.0	0.0	0.0	0.6
6/9	A	829.1	14.8	10.6	1.9	856.4
7/9	B	5,819.6	180.0	115.4	90.9	6,205.9
8/9	C	16,528.1	932.7	324.2	682.2	18,467.2
9/9	D	10,521.8	572.4	917.2	118.4	12,129.8
11/9	E	5,096.3	161.8	93.8	6.5	5,358.4
13/9	F	2,297.2	42.4	15.9	9.8	2,365.3
15/9	G	534.2	20.4	11.7	1.7	568.0
18/9	H	19.2	0.0	0.0	0.0	19.2
	Total	41,646.1	1,924.5	1,488.8	911.4	45,970.8
Scaled down for assumed collection rate of 98.25%		40,917.4	1,890.9	1,462.6	895.5	45,166.3

Adjustments

- 2.7 Within the regulations for setting the Council Tax-Base, adjustments are permitted for anticipated changes that are not currently in the VOA position. These adjustments could be to reflect estimates of property growth, changes to discounts and Council Tax Support claims.
- 2.8 The calculation reflects the recommendation in the Council Tax Support scheme for 2026/27 Financial Year report which contains more background information of the operation of the scheme.

Growth

- 2.9 Based on the latest building and planning information, we are expecting an increase of 322 properties for 2026/27, calculated at 302.5 band D equivalents after taking into consideration the discounts and Council Tax Support that these properties may be eligible for, and a further 252 unbanded properties.

Collection Rate

- 2.10 For 2026/27, Cabinet is requested to approve a collection rate of 98.25%, which remains unchanged from 2025/26.

Summary

- 2.11 Applying this collection rate of 98.25% ("B") in the statutory calculation of the 2026/27 Council Tax Base ("T") results in a Band D Equivalent tax-base of 45,166.3 dwellings:

Element of calculation	2025/26	2026/27
Total of relevant amounts (A)	45,776.0	45,970.8
Collection rate (B)	98.25%	98.25%
Council Tax Base (A x B)	44,974.9	45,166.3

The changes summarised in the table, above, are itemised in further detail overleaf. This shows that the level of tax-base growth for 2025/26 was lower than originally anticipated when setting the base.

Increases anticipated from amendments to the charges for second homes were offset by a reduction in the total number of recorded second homes, and anticipated tax base growth was lower than expected. An element of the reduction can be ascribed to an increase in properties with single person discount, and an increase in tax base reductions linked to CTS claimants.

	Original 2025/26 Tax Base (Band D equivalents)	Variance to expected Tax Base (Band D Equivalents)	Revised Tax Base (Band D Equivalents)
CTB form for 25/26 adjusted for CTS	45,109.2		45,109.2
Adjustments to 2025/26 Baseline			
Assumed growth before second homes	466.8	(316.7)	150.1
Second homes changes	200.0	(228.2)	(28.2)
CTS claimant change		(194.3)	(194.3)
Gross Tax Base for 2025/26	45,776.0	(739.2)	45,036.8
Changes for 2026/27			
Unbanded properties			252.0
New properties from Planning records*			302.5
Change to amended CTS scheme			379.5
Revised Gross Tax Base	45,776.0		45,970.8
Collection Rate	98.25%		98.25%
Council Tax Base 2025/26	44,974.9		45,166.3
Memo: Properties with SPD included within Gross Tax Base	13,551.33	415.18	13,966.51

*An adjustment has been made to scale down the number of new properties expected by 30% to avoid overstatement of the taxbase where developments may slip from expected timescales.

Collection Fund Position

2.12 Any difference between the estimated Tax Base and what is actually realised in year has no impact on the in-year revenue position. Under accounting rules for Local Government, the difference is recognised in the Collection Fund Adjustment Account which is an “unusable reserve” and distributed in the following year.

2.13 The in-year position for 2025/26 is under review and an estimate of the in-year position will be confirmed in January 2026. This will be reported as part of the 2026/27 Budget and Medium-Term Financial Strategy reports, due to be considered by Cabinet in February.

3. Implications of the Recommendation

3.1 Financial implications

3.2 The decision to approve the proposed tax base in this report has a material financial implication for the Council. Funding from Council Tax is a key source of funding for the Council’s GF budget and ongoing Medium Term Financial Strategy (MTFS) projections.

3.3 Funding from Council Tax is determined by:

- i. The tax base (No. of Band D equivalent Dwellings)
- ii. The collection rate (this is factored into i)
- iii. The council tax rate (measured at Band D)

3.4 The proposed tax-base for 2026/27 shows net growth of 0.43% over 2025/26. When the Council sets its council tax rate at Budget Council it will include an estimate of the total council tax to be collected.

3.5 Legal implications

3.6 Pursuant to the Local Government and Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the Council as Billing Authority is required to determine the Council Tax Base for the next financial year by 31st January 2026 and to notify other precepting authorities of the determination.

3.7 The Local Authority (Calculation of Council Tax Base) (England) Regulations 2012 SI.2914, require a Billing Authority to use a given formula to calculate the Council Tax Base.

3.8 In respect of the Council's council tax support scheme a decision is due to be made on this at Full Council in January. The regulations allow for the provision of an estimate rather than applying a defined formula to arrive at the tax base.

3.9 Risk management implications

3.10 The following table outlines the risks, mitigations and additional controls:

Category	Risks	Mitigation	Additional Controls
Financial	<p>The recommendation in this report is based on adopting the recommendation in the "Council Tax Support scheme for 2026/27 Financial Year" report.</p> <p>If the changes to the CTS scheme are not accepted, there is a likelihood that the level of Council Tax collected in 2026/27</p>	<p>The shortfall would need to be met from savings made elsewhere in the revenue budget.</p>	<p>Budget monitoring process and regular reporting on achievement of budget and savings.</p>

Category	Risks	Mitigation	Additional Controls
	<p>would not match the amount calculated by reference to the tax base.</p> <p>This would result in a collection fund deficit which would need to be funded in 2027/28 (a year in arrears due to the mechanics of collection fund accounting).</p>		
Financial	<p>The actual collection rate is lower than the estimated collection rate of 98.25% If collection is better than forecast then this would result in a one-off collection fund surplus in 2026/27 which would be felt in the general fund in 2027/28.</p>	<p>This would result in a collection fund deficit which would need to be met from further savings to the revenue budget.</p>	<p>Budget monitoring process and regular reporting on achievement of budget and savings.</p>

3.11 Environmental implications

3.12 Not applicable.

3.13 Equality implications

3.14 None, this report purely relates to setting the tax base for budget setting purposes.

4. Background Papers

None