

Appendix 1 - Council Tax Resolution

Note: This appendix is in draft and will need to be amended prior to Council with the preceptor information which is not currently available. It is provided in its current form to give Cabinet an overview of the SBC elements.

The Council is required to calculate and set its Council Tax for 2026/27 as required by law by 11th March in the preceding financial year to the year in which the charges will be made.

Recommendations:

- 1) An increase in the Council's element of the Council tax for a band D property by £95.96 for 2026/27, leading to a band D Council Tax of £2,019.05 per year, excluding the precepts from Police, Fire and parishes.
- 2) This equates to an increase in the Council's general band D Council Tax by 2.99%, being the maximum permitted without a referendum; and an increase in the Council's Adult Social Care Precept by 2.00% as confirmed by Government in the Local Government Finance Settlement.
- 3)
 - (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2027 is as specified below and that the Council Tax be levied accordingly.
 - (b) That it be noted that at its meeting on 19th January 2026 Cabinet calculated the following Tax Base amounts for the financial year 2026/27 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
 - (i) 45,166.3 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2026/27 and
 - (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2026/27:

Parish	2026/27 Band Tax Base
Parish of Britwell	911.4
Parish of Colnbrook with Poyle	1,924.5
Parish of Wexham Court	1,488.8

* This is before being scaled down for collection rate

(c) That the following amounts be now estimated for the year 2026/27 in accordance with sections 31A to 36 of the Act:

- (i) £475,244,749 (+ PARISH PRECEPT) being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £384,051,731 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £91,193,018 (+ PARISH PRECEPT) being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) (£TO BE CONFIRMED) being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2026/27 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of (£TO BE CONFIRMED) representing the total of Parish Precepts for that year.
- (vi) £2,019.05 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.
- (vii) Valuation Bands

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

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) 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 band D, calculated by the Council, in accordance with section 36 (1) of the Act, as the amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £91,193,018
- (ix) That it be noted that for the year 2026/27, in accordance with Government recommendations, the Thames Valley Police Authority precept will increase by £15.00 for a Band D property.

- (x) The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	198.85
B	232.00
C	265.14
D	298.28
E	364.56
F	430.85
G	497.13
H	596.56

- (xi) That it be noted that for the year 2026/27 the Royal Berkshire Fire Authority has consulted on increasing its precept by (TO BE CONFIRMED) at band D in accordance with section 40 of the Act. For each of the categories of dwellings, the expected Council tax charge is shown below:

Band	Royal Berkshire Fire Authority £
A	TBC
B	TBC
C	TBC
D	TBC
E	TBC
F	TBC
G	TBC
H	TBC

- (xii) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2026/27 including the precepting authorities will be as follows:

Band	Slough Area	Office of the Police and Crime Commissioner (OPCC) for Thames Valley	Royal Berkshire Fire Authority	Total
	£	£	£	£
A	1,346.03	198.85	TBC	TBC
B	1,570.37	232.00	TBC	TBC
C	1,794.71	265.14	TBC	TBC
D	2,019.05	298.28	TBC	TBC
E	2,467.72	364.56	TBC	TBC
F	2,916.41	430.85	TBC	TBC
G	3,365.08	497.13	TBC	TBC
H	4,038.10	596.56	TBC	TBC

- (xiii) With the parish precepts, the Council Tax will be:

Band	Slough + Preceptors unparished	Britwell	Colnbrook with Poyle	Wexham Court
A	TBC	TBC	TBC	TBC
B	TBC	TBC	TBC	TBC
C	TBC	TBC	TBC	TBC
D	TBC	TBC	TBC	TBC
E	TBC	TBC	TBC	TBC
F	TBC	TBC	TBC	TBC

G	TBC	TBC	TBC	TBC
H	TBC	TBC	TBC	TBC

- (xiv) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xv) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xvi) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.
- (xvii) That in the event that there are any changes to the expected precept of the Fire Authority, which has currently been included based on a consultation amount, or parish precepts, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2026/27 Statutory Resolution and council tax levels.