

Extraordinary Council Meeting – 29 January 2025

Confirmation of the Local Council Tax Support Scheme for 2026/27 and Determination of the 2026/27 Council Tax Base

This item was considered at the Corporate Policy & Resources Committee held on 19 January 2026 and the Committee **resolved** to recommend that Council approve:

- a. The existing Council Tax Reduction Scheme is retained for 2026/27,
- b. In accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012 the Council Tax Base for 2026/27 calculated as Band D equivalents, is determined at 41,276.13, an increase of 1.62%; and
- c. The estimated Council Tax surplus for 2025/26 is £6.478m, of which £0.614m relates to Spelthorne Borough Council (£5.515m of the surplus is a one-off and is due to an adjustment to the 2024/25 bad debt provision)