

Council Tax Resolution 2026/27

Following consideration of its budget, the Council is required under Statute to make a formal resolution in respect of the amount of Council Tax to be levied in the Spelthorne Borough for the financial year commencing 1st April 2026.

The figures below have been calculated in accordance with regulations made under Sections 31B (3) and 34 (4) of the Local Government Finance Act 1992 (as amended) ("the Act").

1. To note that the Corporate Policy & Resources Committee at its meeting on 9 February 2026, calculated the Council Tax Base 2026/27 for the Council as 41,278.13 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
2. That the following amounts now be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
 - (a) £144,772,100 being the aggregate of the amount which the Council estimates for the items set out in Section 31A (2) (a) to (f) of the Act;
 - (b) £135,051,100 being the aggregate of the amount which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act;
 - (c) £9,721,000 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by this Council in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year.
 - (d) £235.50 being the amount at 2(c) above, divided by the Council Tax base (item 1 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 Parish precepts)
 - (e) £0.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
 - (f) £235.50 being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by the Council Tax base, 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 (Parish precept) relates.
 - (g) That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act as amended.

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Spelthorne Borough Council	157.00	183.17	209.33	235.50	287.83	340.17	392.50	471.00

Being the amounts given by multiplying the amount at 2(f) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a valuation band 'D' calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

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3. To note for the year 2026/27 Surrey County Council and the Police and Crime Commissioner for Surrey have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act for each of the categories of dwelling in the Council's area as shown below:

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
County Council	1,292.32	1,507.71	1,723.10	1,938.42	2,369.26	2,800.03	3,230.80	3,876.97
Police & Crime Commissioner	235.05	274.22	313.4	352.57	430.92	509.27	587.62	705.14

4. That, having calculated the aggregate in each case of the amounts in 2(g) and 3 above, the Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 as amended by the Localism Act 2011, hereby sets the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings:

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Total Council Tax due	1,684.37	1,965.10	2,245.83	2,526.49	3,088.01	3,649.47	4,210.92	5,053.11

5. The Council has determined that its relevant basic amount of Council Tax for 2026/27 is not excessive in accordance with the principles approved under Section 52ZB of the Act.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of council tax for 2026/27 is excessive and therefore the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Act.

6. The payment dates for the statutory ten monthly instalments scheme be set to run from 1 April 2026 to 1 January 2027.

The Council Tax (Administration and Enforcement Regulations 1992 allow customers to opt out of the ten monthly instalment scheme and request payment over a 12-month period.

Where this is requested, the Council authorises that the payment dates are to be on such a day in each month as is most efficient for administrative purposes.

Explanatory Note: The following narrative provides some additional explanation of the figures contained within the formal resolution at section 2.

2(a)	£144,772,100	This represents the gross expenditure of the Council
2(b)	£135,051,100	This represents the total income to the Council, including Government support and share of any Council Tax surplus from prior years
2(c)	£9,721,000	This represents the balance to be raised by Council Tax (including any Parish precepts)
2(d)	£235.50	This represents the average Band D Council Tax for the year (including any Parish precepts)
2(e)	£0.00	This represents the amount reapportioned to specific areas under special expenses or Parish precepts. There are no such charges for Spelthorne Borough Council

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2(f)	£235.50	This represents the average Band D Council Tax excluding the amounts covered by special expenses or Parish precepts. As there are no such charges in Spelthorne, the Band D amount remains the same as in 2(d)
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