

Council is recommended to resolve as follows:

1. That it be noted that, further to the Officer Delegated decision taken on 11 December 2025, the council calculated:
 - 1.1 the Council Tax Base 2026/27 for the whole Council area as 50,518.20 (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended) (the 'Act') and,
 - 1.2 for dwellings in those parts of its area to which a Parish Precept relates as set out below:

Parish / Town Council	Tax Base
Bapchild	736.13
Bobbing	1,024.09
Borden	1,162.85
Boughton-Under-Blean	715.23
Bredgar	304.73
Doddington	231.76
Dunkirk	530.74
Eastchurch	838.03
Eastling	154.23
Faversham Town Council	7,487.57
Graveney & Goodnestone	185.94
Hartlip	381.27
Hernhill	318.82
Iwade	1,528.26
Leysdown	1,262.00
Lower Halstow	461.74
Luddenham	42.41
Lynsted	477.85
Milstead	102.04
Minster	5,752.79
Newington	1,052.74
Newnham	158.77
Norton & Buckland	199.95
Oare	175.39
Ospringe	288.01
Queenborough Town Council	891.39
Rodmersham	237.96
Selling	386.13
Sheerness	2,801.32
Sheldwich, Leaveland & Badlesmere	372.20
Stalisfield	106.37
Teynham	1,001.73
Throwley	147.62
Tonge	473.25
Tunstall	702.55
Upchurch	1,065.68
Warden	507.16
Total Parished Areas	34,266.70

2. That, as a preliminary step, the calculation of the Council Tax requirement for the Council's own purposes for 2026/27 (excluding parish precepts) is £10,855,723 as detailed in the report to Policy and Resources Committee on 4 February 2026.
3. That the following amounts be calculated for the year 2026/27 in accordance with Sections 30 to 36 of the Act:
 - 3.1 £99,700,527 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - 3.2 £86,327,851 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - 3.3 £13,372,676 being the amount by which the aggregate at 3.1 above exceeds the aggregate at 3.2 above, calculated by the Council accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (item R in the formula in Section 31B of the Act).
 - 3.4 £262.09 being the amount at 3.3 above (item R), all divided by item 1.1 above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including parish precepts).
 - 3.5 £2,516,878 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act.
 - 3.6 £212.76 being the amount at 3.4 above, less the result given by dividing the amount at 3.5 above by 1.1 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 parish precept relates.

- 3.7 Part of the Council's area being the amounts given by adding to the amount at 3.6 above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1.2 above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which special items relate.

Parish / Town Council	£ p
Bapchild	231.48
Bobbing	278.10
Borden	294.74
Boughton-Under-Blean	367.66
Bredgar	257.61
Doddington	254.53
Dunkirk	276.54
Eastchurch	320.76
Eastling	247.76
Faversham Town Council	342.79
Graveney & Goodnestone	288.11
Hartlip	273.29
Hernhill	269.49
Iwade	267.07
Leysdown	288.07
Lower Halstow	295.58
Luddenham	212.76
Lynsted	294.35
Milstead	291.16
Minster	249.52
Newington	272.54
Newnham	242.76
Norton & Buckland	257.94
Oare	309.69
Ospringe	266.58
Queenborough Town Council	296.90
Rodmersham	277.90
Selling	267.15
Sheerness	265.22
Sheldwich, Leaveland & Badlesmere	251.37
Stalisfield	244.92
Teynham	293.86
Throwley	242.11
Tonge	244.46
Tunstall	225.57
Upchurch	263.32
Warden	261.07

3.8 Being the amounts given by multiplying the amounts at 3.6 and 3.7 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

	Band -A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Bapchild	128.60	154.32	180.04	205.76	231.48	282.92	334.36	385.80	462.96
Bobbing	154.50	185.40	216.30	247.20	278.10	339.90	401.70	463.50	556.20
Borden	163.74	196.49	229.24	261.99	294.74	360.24	425.74	491.23	589.48
Boughton-Under-Blean	204.26	245.11	285.96	326.81	367.66	449.36	531.06	612.77	735.32
Bredgar	143.12	171.74	200.36	228.99	257.61	314.86	372.10	429.35	515.22
Doddington	141.41	169.69	197.97	226.25	254.53	311.09	367.65	424.22	509.06
Dunkirk	153.63	184.36	215.09	245.81	276.54	337.99	399.45	460.90	553.08
Eastchurch	178.20	213.84	249.48	285.12	320.76	392.04	463.32	534.60	641.52
Eastling	137.64	165.17	192.70	220.23	247.76	302.82	357.88	412.93	495.52
Faversham Town Council	190.44	228.53	266.61	304.70	342.79	418.97	495.14	571.32	685.58
Graveney & Goodnestone	160.06	192.07	224.09	256.10	288.11	352.13	416.16	480.18	576.22
Hartlip	151.83	182.19	212.56	242.92	273.29	334.02	394.75	455.48	546.58
Hernhill	149.72	179.66	209.60	239.55	269.49	329.38	389.26	449.15	538.98
Iwade	148.37	178.05	207.72	237.40	267.07	326.42	385.77	445.12	534.14
Leysdown	160.04	192.05	224.05	256.06	288.07	352.09	416.10	480.12	576.14
Lower Halstow	164.21	197.05	229.90	262.74	295.58	361.26	426.95	492.63	591.16
Luddenham	118.20	141.84	165.48	189.12	212.76	260.04	307.32	354.60	425.52
Lynsted	163.53	196.23	228.94	261.64	294.35	359.76	425.17	490.58	588.70
Milstead	161.76	194.11	226.46	258.81	291.16	355.86	420.56	485.27	582.32
Minster	138.62	166.35	194.07	221.80	249.52	304.97	360.42	415.87	499.04
Newington	151.41	181.69	211.98	242.26	272.54	333.10	393.67	454.23	545.08
Newnham	134.87	161.84	188.81	215.79	242.76	296.71	350.65	404.60	485.52
Norton & Buckland	143.30	171.96	200.62	229.28	257.94	315.26	372.58	429.90	515.88
Oare	172.05	206.46	240.87	275.28	309.69	378.51	447.33	516.15	619.38
Ospringe	148.10	177.72	207.34	236.96	266.58	325.82	385.06	444.30	533.16
Queenborough Town Council	164.94	197.93	230.92	263.91	296.90	362.88	428.86	494.83	593.80
Rodmersham	154.39	185.27	216.14	247.02	277.90	339.66	401.41	463.17	555.80
Selling	148.42	178.10	207.78	237.47	267.15	326.52	385.88	445.25	534.30
Sheerness	147.34	176.81	206.28	235.75	265.22	324.16	383.10	442.03	530.44
Sheldwich, Leaveland & Badlesmere	139.65	167.58	195.51	223.44	251.37	307.23	363.09	418.95	502.74
Stalisfield	136.07	163.28	190.49	217.71	244.92	299.35	353.77	408.20	489.84
Teynham	163.26	195.91	228.56	261.21	293.86	359.16	424.46	489.77	587.72
Throwley	134.51	161.41	188.31	215.21	242.11	295.91	349.71	403.52	484.22
Tonge	135.81	162.97	190.14	217.30	244.46	298.78	353.11	407.43	488.92
Tunstall	125.32	150.38	175.44	200.51	225.57	275.70	325.82	375.95	451.14
Upchurch	146.29	175.55	204.80	234.06	263.32	321.84	380.35	438.87	526.64
Warden	145.04	174.05	203.05	232.06	261.07	319.09	377.10	435.12	522.14
All other parts of the Council's area	118.20	141.84	165.48	189.12	212.76	260.04	307.32	354.60	425.52

3.9 The total precept per parish for 2026/27 is as follows:

Parish / Town Council	Total Precept £
Bapchild	13,780
Bobbing	66,918
Borden	95,334
Boughton-Under-Blean	110,789
Bredgar	13,668
Doddington	9,681
Dunkirk	33,848
Eastchurch	90,509
Eastling	5,398
Faversham Town Council	973,600
Graveney & Goodnestone	14,010
Hartlip	23,080
Hernhill	18,086
Iwade	83,000
Leysdown	95,039
Lower Halstow	38,240
Luddenham	0
Lynsted	38,990
Milstead	8,000
Minster	211,473
Newington	62,934
Newnham	4,763
Norton & Buckland	9,034
Oare	17,000
Ospringe	15,500
Queenborough Town Council	75,000
Rodmersham	15,500
Selling	21,000
Sheerness	146,960
Sheldwich, Leaveland & Badlesmere	14,370
Stalisfield	3,421
Teynham	81,245
Throwley	4,332
Tonge	15,000
Tunstall	9,000
Upchurch	53,876
Warden	24,500

4. That it be noted that, for the year 2026/26, Kent County Council, the Kent Police and Crime Commissioner, and the Kent and Medway Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories shown below:

Valuation Bands								
Swale Borough Council								
-A	A	B	C	D	E	F	G	H
£118.20	£141.84	£165.48	£189.12	£212.76	£260.04	£307.32	£354.60	£425.52
Kent County Council								
-A	A	B	C	D	E	F	G	H
£977.00	£1,172.40	£1,367.80	£1,563.20	£1,758.60	£2,149.40	£2,540.20	£2,931.00	£3,517.20
The Kent Police and Crime Commissioner								
-A	A	B	C	D	E	F	G	H
£158.42	£190.10	£221.78	£253.47	£285.15	£348.52	£411.88	£475.25	£570.30
Kent and Medway Fire and Rescue Authority								
-A	A	B	C	D	E	F	G	H
£55.45	£66.54	£77.63	£88.72	£99.81	£121.99	£144.17	£166.35	£199.62
0.56	0.67	0.78	0.89	1.00	1.22	1.44	1.67	2.00

5. That, having calculated the aggregate in each case of the amounts at 3.8 and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings shown below:

	Band -A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Bapchild	1,319.47	1,583.36	1,847.25	2,111.15	2,375.04	2,902.83	3,430.61	3,958.40	4,750.08
Bobbing	1,345.37	1,614.44	1,883.51	2,152.59	2,421.66	2,959.81	3,497.95	4,036.10	4,843.32
Borden	1,354.61	1,625.53	1,896.45	2,167.38	2,438.30	2,980.15	3,521.99	4,063.83	4,876.60
Boughton-Under-Blean	1,395.13	1,674.15	1,953.17	2,232.20	2,511.22	3,069.27	3,627.31	4,185.37	5,022.44
Bredgar	1,333.99	1,600.78	1,867.57	2,134.38	2,401.17	2,934.77	3,468.35	4,001.95	4,802.34
Doddington	1,332.28	1,598.73	1,865.18	2,131.64	2,398.09	2,931.00	3,463.90	3,996.82	4,796.18
Dunkirk	1,344.50	1,613.40	1,882.30	2,151.20	2,420.10	2,957.90	3,495.70	4,033.50	4,840.20
Eastchurch	1,369.07	1,642.88	1,916.69	2,190.51	2,464.32	3,011.95	3,559.57	4,107.20	4,928.64
Eastling	1,328.51	1,594.21	1,859.91	2,125.62	2,391.32	2,922.73	3,454.13	3,985.53	4,782.64
Faversham Town Council	1,381.31	1,657.57	1,933.82	2,210.09	2,486.35	3,038.88	3,591.39	4,143.92	4,972.70
Graveney & Goodnestone	1,350.93	1,621.11	1,891.30	2,161.49	2,431.67	2,972.04	3,512.41	4,052.78	4,863.34
Hartlip	1,342.70	1,611.23	1,879.77	2,148.31	2,416.85	2,953.93	3,491.00	4,028.08	4,833.70
Hernhill	1,340.59	1,608.70	1,876.81	2,144.94	2,413.05	2,949.29	3,485.51	4,021.75	4,826.10
Iwade	1,339.24	1,607.09	1,874.93	2,142.79	2,410.63	2,946.33	3,482.02	4,017.72	4,821.26
Leysdown	1,350.91	1,621.09	1,891.26	2,161.45	2,431.63	2,972.00	3,512.35	4,052.72	4,863.26
Lower Halstow	1,355.08	1,626.09	1,897.11	2,168.13	2,439.14	2,981.17	3,523.20	4,065.23	4,878.28
Luddenham	1,309.07	1,570.88	1,832.69	2,094.51	2,356.32	2,879.95	3,403.57	3,927.20	4,712.64
Lynsted	1,354.40	1,625.27	1,896.15	2,167.03	2,437.91	2,979.67	3,521.42	4,063.18	4,875.82
Milstead	1,352.63	1,623.15	1,893.67	2,164.20	2,434.72	2,975.77	3,516.81	4,057.87	4,869.44
Minster	1,329.49	1,595.39	1,861.28	2,127.19	2,393.08	2,924.88	3,456.67	3,988.47	4,786.16
Newington	1,342.28	1,610.73	1,879.19	2,147.65	2,416.10	2,953.01	3,489.92	4,026.83	4,832.20
Newnham	1,325.74	1,590.88	1,856.02	2,121.18	2,386.32	2,916.62	3,446.90	3,977.20	4,772.64
Norton & Buckland	1,334.17	1,601.00	1,867.83	2,134.67	2,401.50	2,935.17	3,468.83	4,002.50	4,803.00
Oare	1,362.92	1,635.50	1,908.08	2,180.67	2,453.25	2,998.42	3,543.58	4,088.75	4,906.50
Ospringe	1,338.97	1,606.76	1,874.55	2,142.35	2,410.14	2,945.73	3,481.31	4,016.90	4,820.28
Queenborough Town Council	1,355.81	1,626.97	1,898.13	2,169.30	2,440.46	2,982.79	3,525.11	4,067.43	4,880.92
Rodmersham	1,345.26	1,614.31	1,883.35	2,152.41	2,421.46	2,959.57	3,497.66	4,035.77	4,842.92
Selling	1,339.29	1,607.14	1,874.99	2,142.86	2,410.71	2,946.43	3,482.13	4,017.85	4,821.42
Sheerness	1,338.21	1,605.85	1,873.49	2,141.14	2,408.78	2,944.07	3,479.35	4,014.63	4,817.56
Sheldwich, Leaveland & Badlesmere	1,330.52	1,596.62	1,862.72	2,128.83	2,394.93	2,927.14	3,459.34	3,991.55	4,789.86
Stalisfield	1,326.94	1,592.32	1,857.70	2,123.10	2,388.48	2,919.26	3,450.02	3,980.80	4,776.96
Teynham	1,354.13	1,624.95	1,895.77	2,166.60	2,437.42	2,979.07	3,520.71	4,062.37	4,874.84
Throwley	1,325.38	1,590.45	1,855.52	2,120.60	2,385.67	2,915.82	3,445.96	3,976.12	4,771.34
Tonge	1,326.68	1,592.01	1,857.35	2,122.69	2,388.02	2,918.69	3,449.36	3,980.03	4,776.04
Tunstall	1,316.19	1,579.42	1,842.65	2,105.90	2,369.13	2,895.61	3,422.07	3,948.55	4,738.26
Upchurch	1,337.16	1,604.59	1,872.01	2,139.45	2,406.88	2,941.75	3,476.60	4,011.47	4,813.76
Warden	1,335.91	1,603.09	1,870.26	2,137.45	2,404.63	2,939.00	3,473.35	4,007.72	4,809.26
All other parts of the Council's area	1,309.07	1,570.88	1,832.69	2,094.51	2,356.32	2,879.95	3,403.57	3,927.20	4,712.64

6. That it be determined the Council's relevant basic amount of Council Tax for 2026/27 is not excessive in accordance with principles approved under Section 52ZC of the Local Government Finance Act 1992. The principles for the 2026/27 financial year are set out in Annex A of The Referendums Relating to Council Tax Increases (Principles) (England) Report 2026/27. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2027/26 is excessive and therefore the billing authority is

not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.

7. That the revenue and capital estimates for 2026/27 in Appendix III be approved.