

COLLECTION FUND AND COUNCIL TAX BASE

Tax Base

The tax base for 2026/27 is 51,023.68

Collection Fund

As the Billing Authority, Swale Borough Council had to make an estimate of the surplus or deficit on the Collection Fund for Council Tax and Business Rates in January 2026, notifying Kent County Council, the Police and Crime Commissioner for Kent and the Kent & Medway Towns Fire & Rescue Authority of their proportions. The declared deficit of £332,000 is shared as follows:

	£'000
Central Government	192
Kent County Council	(4)
The Police and Crime Commissioner for Kent	(6)
Kent & Medway Towns Fire & Rescue Authority	2
Swale Borough Council	147
Total	332

These amounts are not added to precepts or budgets but must be taken into account by each Authority when setting their basic Council Tax.

Other Preceptors

Kent County Council, the Kent & Medway Fire Authority and the Kent Police and Crime Commissioner will set their own precepting for all valuation bands. These tax levels will form part of the overall Council Tax to be set by full Council on 18 February 2026.

Parish Council Precepts

Parish Council precept demands have been submitted during January 2026 as and when the Parish Councils met to set their precepts. These will be expressed as an additional precept.