

Appendix 1 - Council Tax Resolution

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

Council Tax Resolution for 2026/27:

That Council:

- 1) Approve an increase in the Council's element of the Council tax for a band D property of £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 Parish Councils.
- 2) Note that 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) Note that Wexham Court Parish Council has not issued a formal precept notification to SBC in advance of Full Council. Section 41 of the Local Government Finance Act 1992 and "The Billing Authorities (Anticipation of Precepts) Regulations 1992" allow the Borough Council to anticipate a precept on behalf of a Parish Council (a local precepting authority).
 - b) Approve that having not received precept notification from Wexham Court, and pursuant to Section 41 of the Local Government Finance Act 1992 and "The Billing Authorities (Anticipation of Precepts) Regulations 1992", the Council resolves to anticipate the amount for said parish.
 - c) Approve that the precept amount for Wexham Court Parish Council be set at a total of £110,675 and £75.67 (Band D Equivalent) – This is in line with the regulations that state: "the amount anticipated shall not exceed the highest amount of any precept issued by the local precepting authority for any of the three immediately preceding financial years increased or decreased in proportion to the difference between the retail prices index for September of the financial year preceding that in respect of which the calculations are made ("the prior year") and the retail prices index for September of the year preceding the prior year." The amount retains the same overall precept (after adjustment for the tax base) as 2025/26 which was set by the Parish Council at £110,680 (£77.00 Band D).
- 4)
 - a) Approve 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) Note 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	1,924.6
Parish of Wexham Court	1,488.6

* This is before being scaled down for collection rate

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

- (i) £475,506,595 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) £91,454,864 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) £2,024.85 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 Council precepts.
- (v) That for the year 2026/27 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £261,846 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:

Band	Slough unparished £	Britwell £	Colnbrook with Poyle £	Wexham Court £
Parish Precept	N/A	57,572	93,600	110,675
A	1,346.03	42.86	33.00	50.45
B	1,570.37	50.00	38.50	58.85
C	1,794.71	57.15	44.00	67.26
D	2,019.05	64.29	49.50	75.67
E	2,467.73	78.58	60.50	92.49
F	2,916.41	92.86	71.50	109.30
G	3,365.08	107.15	82.50	126.12
H	4,038.10	128.58	99.00	151.34

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) Note 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) Note that for the year 2026/27 the Royal Berkshire Fire Authority has consulted on increasing its precept by £5 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	60.87
B	71.02
C	81.16
D	91.31
E	111.60
F	131.89
G	152.18
H	182.62

- (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	60.87	1,605.75
B	1,570.37	232.00	71.02	1,873.39
C	1,794.71	265.14	81.16	2,141.01
D	2,019.05	298.28	91.31	2,408.64
E	2,467.72	364.56	111.60	2,943.89
F	2,916.41	430.85	131.89	3,479.15
G	3,365.08	497.13	152.18	4,014.39
H	4,038.10	596.56	182.62	4,817.28

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

Band	Slough + Preceptors unparished	Britwell	Colnbrook with Poyle	Wexham Court
A	1,605.75	1,648.61	1,638.75	1,656.20
B	1,873.39	1,923.39	1,911.89	1,932.24
C	2,141.01	2,198.16	2,185.01	2,208.27
D	2,408.64	2,472.93	2,458.14	2,484.31
E	2,943.89	3,022.47	3,004.39	3,036.38
F	3,479.15	3,572.01	3,550.65	3,588.45
G	4,014.39	4,121.54	4,096.89	4,140.51
H	4,817.28	4,945.86	4,916.28	4,968.62

- (xiv) Approve 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) Approve 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) Approve 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.