

COUNCIL TAX REQUIREMENT AND SCHEDULE OF COUNCIL TAX CHARGES FOR 2026/27

1. That it be noted that at its meeting on 13 January 2011 (minute 696) Council agreed that the Chief Finance Officer (in consultation with the Finance Portfolio Holder) be authorised to set future council tax bases. The Chief Finance Officer has calculated the Council Tax Base for 2026/27:
 - (a) for the whole Council area as 92,471.26 [Item T in the formula in Section 31B of the Local Government Finance Act 1992]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the table below:

Parish	Tax Base
Allhallows	510.90
Cliffe and Cliffe Woods	2,208.14
Cooling	86.65
Cuxton	989.70
Frindsbury Extra	2,638.25
Halling	1,456.47
High Halstow	848.77
Hoo St Werburgh and Chattenden	4,028.64
St James, Isle of Grain	447.43
St. Mary Hoo	114.08
Stoke	347.86

2. Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £178,869,932.
3. That the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011:
 - (a) **£708,036,099** 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;
 - (b) **£528,309,552** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) **£179,726,160** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in 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);

- (d) **£1,943.59** being the amount at 3(c) above (Item R), all divided by Item T (1(a) 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);
- (e) **£852,228** being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 6);
- (f) **£1,934.33** being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) 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.

4. To note that the Police Authority and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the tables below.

Authority	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Medway Council	1,289.55	1,504.48	1,719.40	1,934.33	2,364.18	2,794.03	3,223.88	3,868.66
Kent Police Authority	190.10	221.78	253.47	285.15	348.52	411.88	475.25	570.30
Kent Fire & Rescue Service	66.54	77.63	88.72	99.81	121.99	144.17	166.35	199.62

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table at Appendix 6B, as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.
6. Determine whether the Council's basic amount of Council Tax for 2026/27 is excessive in accordance with principles approved under Section 52ZC(1) of the Local Government Finance Act 1992.

NB. See the requirements of Chapter 4ZA Local Government Finance Act 1992: Referendums relating to Council Tax increases.