

Appendix H

Council Tax

1. This appendix provides detailed information on the Council Tax charges for 2026–27 for the County Council share of council tax and precepts necessary to finance the 2026-27 draft budget, provisional tax base estimates notified by billing authorities (district and borough councils), and estimated collection fund balances. These figures underpin the summary presented in Section 5 of the draft budget report.
2. The County Council's share of the total council tax bill typically accounts for around 70% of the overall charge for a Band D household in Kent. This proportion reflects the scale of services delivered by the County Council compared to other precepting authorities. While the County Council charge is consistent across the county, the total bill paid by households varies depending on the decisions of district, borough, and parish councils, as well as the Police and Crime Commissioner and Fire and Rescue Authority. This means that although the County Council element is the largest component, local variations in other precepts will influence the final amount payable by residents.
3. The draft referendum principles for 2026–27, published alongside the provisional Local Government Finance Settlement, allow county councils with adult social care responsibilities to increase their council tax by up to 5% in total without triggering a referendum. This comprises a core principle of 3% for general expenditure (the maximum for non-social care authorities i.e. districts and boroughs) and an additional 2% flexibility for the Adult Social Care Precept. Any increase of 5% or more in the relevant basic amount of council tax would require approval through a local referendum. These principles apply to the combined increase and not separately to each of the general and adult social care components. The Government has confirmed that no referendum principles are proposed for local precepting authorities (parish and town councils) in 2026–27, and the thresholds for other classes of authority remain unchanged (e.g., £15 for Police and Crime Commissioners and £5 for Fire and Rescue Authorities). The final principles will be subject to Parliamentary approval in early 2026.
4. The proposed Council Tax increase for 2026–27 is 3.99%. This results in a Band D charge of £1,758.60 for the County Council's share of Council Tax.

Table 1 – Proposed Council Tax Increases by Band

Band	Proportion of Band D Tax Rate	2025-26	2026-27	Increase
		(incl. ASCL) £p	(incl. increase in ASCL) £p	
A	6/9	1,127.46	1,172.40	44.94
B	7/9	1,315.37	1,367.80	52.43
C	8/9	1,503.28	1,563.20	59.92
D	9/9	1,691.19	1,758.60	67.41
E	11/9	2,067.01	2,149.40	82.39
F	13/9	2,442.83	2,540.20	97.37
G	15/9	2,818.65	2,931.00	112.35
H	18/9	3,382.38	3,517.20	134.82

ASCL = Adult Social Care Levy

5. The provisional tax base for 2026–27 is 592,148.73 Band D equivalent properties, an increase of 0.72% compared to 2025–26 (slightly lower than the provisional figure of +0.82%). This combined with the proposed council tax increases results in a total precept of £1,041.4m.

Table 2 – Provisional Tax base changes and 2026-27 Precept

District	2025-26 Final Band D Equivalent Taxbase	2026-27 Final Band D Equivalent Taxbase	2026-27 Precept @ £1,758.60 (incl. ASCL) £000s	% change
Ashford	49,332.00	49,222.00	86,561.8	-0.22%
Canterbury	55,053.98	55,692.52	97,940.9	1.16%
Dartford	41,702.34	42,313.73	74,412.9	1.47%
Dover	42,119.72	42,551.70	74,831.4	1.03%
Folkestone & Hythe	41,413.64	41,567.24	73,100.1	0.37%
Gravesham	35,442.89	35,439.00	62,323.0	-0.01%
Maidstone	68,085.50	68,207.10	119,949.0	0.18%
Sevenoaks	53,008.33	53,104.84	93,390.2	0.18%
Swale	50,518.20	51,023.68	89,730.2	1.00%
Thanet	48,260.89	48,699.16	85,642.3	0.91%
Tonbridge & Malling	53,849.82	54,672.16	96,146.5	1.53%
Tunbridge Wells	49,134.60	49,655.60	87,324.3	1.06%
Total	587,921.91	592,148.73	1,041,352.76	0.72%

ASCL = Adult Social Care Levy

6. The district and borough councils also have to notify us of their estimated collection fund balance for over/under collection in the current year (including any balance brought forward). This must also be reflected in the draft budget as over/under collection has to be taken into account as part of the decision on the Council Tax charge for 2026-27. The draft budget includes a £7.1m collection surplus balance, this is £1.4m more than the £5.7m assumed surplus balance in the January draft. This surplus will be applied in accordance with established policy and practice.

Table 3 – Collection Fund Estimated Balances

District / Borough Council	Collection fund surplus/deficit in 2025-26 Budget £p	Collection fund surplus/deficit in 2026-27 Draft Budget £p	Difference £p
Ashford	-213,723.10	2,381,621.46	2,595,344.56
Canterbury	2,578,646.00	-2,014,224.00	-4,592,870.00
Dartford	1,509,970.00	1,623,911.00	113,941.00
Dover	172,772.00	1,003,653.00	830,881.00
Folkestone & Hythe	-515,661.00	-1,171,289.61	-655,628.61
Gravesend	-1,424,350.00	482,900.00	1,907,250.00
Maidstone	-744,024.00	668,884.00	1,412,908.00
Sevenoaks	1,625,143.00	-584,132.00	-2,209,275.00
Swale	-294,837.65	-37,551.00	257,286.65
Thanet	805,939.11	2,999,910.25	2,193,971.14
Tonbridge & Malling	-289,929.00	1,417,311.00	1,707,240.00
Tunbridge Wells	0.00	360,250.00	360,250.00
Total	3,209,945.36	7,131,244.10	3,921,298.74

7. Table 4 provides a comparison of County Council Tax Charges in 2025–26 (South East authorities are highlighted). Kent's Band D council tax charge for 2025–26, including the Adult Social Care precept, was £1,691.19. However, a valid comparison needs to also include the charge for the Fire and Rescue where there is a separate authority as for those counties which still have responsibility for fire services there is no separate charge. KCC's and K&MFRS combined charge is £1,786.05 which is the 4th highest out of seven South East areas and just above the overall (including Fire) median.

Table 4 - Comparison Council Tax Charges (2025–26)

Authority	2025-26 Local Authority Charge (Band D) £	Fire & Rescue charge where applicable (Band D) £	Combined for Comparison (Band D) £
Nottinghamshire	£1,894.54	£97.21	£1,991.75
East Sussex	£1,867.05	£112.49	£1,979.54
Oxfordshire	£1,911.40		£1,911.40
Devon	£1,801.26	£104.68	£1,905.94
Surrey	£1,846.35		£1,846.35
Lancashire	£1,735.79	£89.73	£1,825.52
Warwickshire	£1,822.95		£1,822.95
West Sussex	£1,800.54		£1,800.54
Cambridgeshire	£1,700.64	£87.21	£1,787.85
Kent	£1,691.19	£94.86	£1,786.05
Hertfordshire	£1,769.87		£1,769.87
Leicestershire	£1,681.50	£86.65	£1,768.15
Norfolk	£1,755.63		£1,755.63
Derbyshire	£1,629.16	£93.41	£1,722.57
Worcestershire	£1,615.71	£102.22	£1,717.93
Staffordshire	£1,621.71	£91.77	£1,713.48
Hampshire	£1,609.83	£87.84	£1,697.67
Gloucestershire	£1,679.65		£1,679.65
Essex	£1,579.59	£87.57	£1,667.16
Suffolk	£1,649.43		£1,649.43
Lincolnshire	£1,625.85		£1,625.85
Median			£1,769.87