

TONBRIDGE & MALLING BOROUGH COUNCIL

RECORD OF OFFICER DECISION

Decision Taken By: Head of Finance	Decision No: D250036OFF
Delegated Authority (under which decision taken): Authority delegated to the Head of Finance and S151 Officer under Part 3 of the Constitution and set out in the Scheme of Functions delegated to Officers.	
Decision Type:	Non-Key
Date of Decision:	10 December 2025

Decision(s) and Reason(s)
COUNCIL TAX TAXBASE 2026/27
<p>The Council is required to set its tax base for the forthcoming financial year, and notify it to the major precepting authorities, during the period 1 December to 31 January.</p> <p>Delegated authority is granted to the Head of Finance as the s151 officer to set the taxbase and notify accordingly.</p> <p>The taxbase for 2026/27 has been set. This shows that there are 54,672.16 Band D equivalent properties within the Borough, compared to 53,849.82 in 2025/26. This represents an increase of approx. 1.5% in the overall tax base for the Borough.</p> <p>Annexes 1 and 2 set out the detail of the taxbase calculations. Major and local precepting authorities are notified accordingly.</p> <p>Reason: The Head of Finance, in the role as S151 officer, has authority to set the taxbase for the forthcoming financial year 2026/27 based on data as at 1 December 2025</p>

Details of any Alternatives Considered:
N/A

Reason(s) why rejected:	-
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Conflicts of Interest/Dispensations Granted:

There were no conflicts of interest declared or dispensations granted by or to any Member who was consulted in respect of this decision.

Background Papers (if any):

- Annex 1 – Analysis of properties;
- Annex 2 – parish areas

Signed Head of Finance:	P Worden
Date of publication:	10 December 2025

This decision will come into force immediately as 'call in' does not apply to operational non-key officer decisions.