



Council Tax Setting Committee

Friday 27 February 2026 at 10.00 am

Members Suite - 4th Floor, Brent Civic Centre,
Engineers Way, Wembley, HA9 0FJ

Please note this will be held as a physical meeting which all members of the Sub Committee will be required to attend in person.

The meeting will be open for the press and public to attend. Please note at this stage the meeting has not been scheduled for live webcast.

Membership:

Members

Councillors

M.Butt (Chair)
M.Patel (Vice-Chair)
Kansangra
Knight
Rubin

Substitute Members:

Councillors:

Benea, Donnelly-Jackson, Grahl and
Krupa Sheth.

Councillors:
Maurice and J.Patel

For further information contact: James Kinsella, Governance & Scrutiny
Manager: Tel 020 8937 2063; Email james.kinsella@brent.gov.uk

For electronic copies of minutes and agendas please visit:
[Council meetings and decision making | Brent Council](#)

Notes for Members - Declarations of Interest:

If a Member is aware they have a Disclosable Pecuniary Interest* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest** in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also significant enough to affect your judgement of a public interest and either it affects a financial position or relates to a regulatory matter then after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

***Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect of expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences**- Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

****Personal Interests:**

The business relates to or affects:

- (a) Anybody of which you are a member or in a position of general control or management, and:
 - To which you are appointed by the council;
 - which exercises functions of a public nature;
 - which is directed is to charitable purposes;
 - whose principal purposes include the influence of public opinion or policy (including a political party or trade union).
- (b) The interests a of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;

or

A decision in relation to that business might reasonably be regarded as affecting the well-being or financial position of:

- You yourself;
- a member of your family or your friend or any person with whom you have a close association or any person or body who is the subject of a registrable personal interest.

Agenda

Introductions, if appropriate.

Item **Page**

1 Apologies for Absence and Clarification of Alternate Members

2 Declarations of Interest

Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the item(s) on this agenda and to specify the item(s) to which they relate.

3 Minutes of previous meeting 1 - 4

To confirm the minutes from the last meeting of the Committee held on Tuesday 2 March 2021 as a correct record.

4 Deputations

To hear any deputations for which requests have been submitted in accordance with Standing Order 67.

5 Setting the Council Tax 2026-27 5 - 12

To receive a report seeking to confirm the level of Council Tax for 2026/27, following the setting of the GLA precept.

Members are asked to note that the accompanying report has been circulated following the Council's budget setting meeting taking place on Monday 23 February 2026.

(Agenda republished to include the attached report on 24 February 2026)

Ward Affected:
All Wards

Contact Officer: Minesh Patel, Corporate Director, Finance and Resources
Tel: 020 8937 6528
Email: minesh.patel@brent.gov.uk

6 Exclusion of the Press & Public

There are currently no items listed on the agenda that will require the exclusion of the press or public.

7 Any other urgent business

Notice of items to be raised under this heading must be given in writing to the Deputy Director Democratic and Corporate Governance or their representative before the meeting in accordance with Standing Order 60



- Please remember to **SWITCH OFF** your mobile phone during the meeting.
- The meeting room is accessible by lift and seats will be provided for members of the public. Alternatively, it will be possible to follow proceedings via the live webcast [HERE](#)



Brent

MINUTES OF THE COUNCIL TAX SETTING COMMITTEE Held as an online meeting on Tuesday 2 March 2021 at 2.00 pm

PRESENT (in remote attendance): Councillor M Butt (Chair) and Councillors Kansagra, McLennan, Krupa Sheth and Stephens

1. **Apologies for Absence and clarification of alternate members**

There were no apologies received.

2. **Declarations of Interest**

There were no declarations of interests made by Members at the meeting.

3. **Minutes of previous meeting**

RESOLVED that the minutes of the previous meeting held on 27 February 2020 be approved as an accurate record.

4. **Deputations**

None

5. **Setting the Council Tax 2021-22**

The Director of Finance introduced the report which he advised was seeking approval to the final level of Council Tax for 2021-22.

Members noted that due to the timing of the Greater London Authority (GLA) consideration of its precept, Full Council on 22 February 2021 had agreed to establish the Council Tax Setting Committee on the basis of the Terms of Reference detailed in Appendix B of the report) in order to confirm the formal resolutions agreed in relation to the level of Council Tax set for 2021-22 having taken account of the GLAs final decision relating to its precept. The GLAs precept had been confirmed on the 25 February 2021 as £363.66 at Band D, with full details of the subsequent Council Tax levels for all property bands detailed in Appendix A of the report.

As no further issues were raised, it was **RESOLVED**:

- (1) To note the 2021/22 budget agreed by Full Council on 22 February 2021, including a 4.99% council tax increase.
- (2) To note the formal resolution for Brent council tax agreed by Full Council on 22 February 2021 that the 2021/22 Brent element of the council tax for Band D properties in Brent, including an increase of 4.99%, be set at £1,378.26.

- (3) To note the Greater London Authority precept for 2021/22 of £363.66 for B and D properties, agreed by the Greater London Authority (GLA) on 25 February 2021.
- (4) To agree that the total council tax for all Band D properties will be set at £1,741.92

	Band D		
	2019/20	2020/21	Change
	£	£	%
Brent Council Tax	1,312.74	1,378.26	4.99%
GLA Precept	332.07	363.66	9.51%
Total Band D Council Tax	1,644.81	1,741.92	5.90%

- (5) To approve the formal resolution for council tax in 2021/22 as detailed below and in Appendix A to the report.

2021/22 Formal Resolution

In relation to the council tax for 2021/22 we resolve:

That the following amounts be now calculated as the Council's element by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

- (a) £1,029,121,285 being the aggregate of the amount that the Council estimates for the items set out in Section 31A(2) of the Act.
- (b) 900,990,772 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £135,689,697 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- (d) £1,378.26 being the amount at (c) above, divided by the amount for the tax base of 98,450, agreed by the General Purposes Committee on the 7 December 2020, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
918.84	1,071.98	1,225.12	1,378.26	1,684.54	1,990.82	2,297.10	2,756.52

being the amounts given by multiplying the amount at (d) 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

That it be noted that for the year 2021/22 the proposed GLA precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, in respect of the GLA, for each of the categories of dwellings are as shown below. The GLA intends to agree its precept on 25 February 2021.

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
242.44	282.85	323.25	363.66	444.47	525.29	606.10	727.32

6. Exclusion of the Press and Public

There were no items on the agenda that required the exclusion of the press or public.

7. Any other urgent business

There was no any other urgent business.

The meeting closed at 2.05 pm

COUNCILLOR M.BUTT
Chair

This page is intentionally left blank

 <p>Brent</p>	<p align="center">Council Tax Setting Committee 27 February 2026</p>
	<p align="center">Report from the Corporate Director, Finance and Resources</p>
	<p align="center">Lead Member – Deputy Leader & Cabinet Member for Finance & Resources (Councillor Mili Patel)</p>
<p>Setting the Council Tax 2026-27</p>	

Wards Affected:	All
Key or Non-Key Decision:	Not Applicable
Open or Part/Fully Exempt:	Open
No. of Appendices:	Two: Appendix A: Council Tax Setting Committee Terms of reference Appendix B: Council Tax Formal resolution
Background Papers:	None
Contact Officer(s): (Name, Title, Contact Details)	Minesh Patel Corporate Director, Finance and Resources Tel: 020 8937 6528 Email: minesh.patel@brent.gov.uk Ravinder Jassar Deputy Director, Corporate & Financial Planning Tel: 020 8937 1487 Email: ravinder.jassar@brent.gov.uk

1.0 Executive Summary

- 1.1 The purpose of this report is to agree the Council Tax for 2026-27, following the Full Council meeting on 23 February 2026 and the London Assembly meeting on 26 February 2026.

2.0 Recommendation(s)

- 2.1 That the committee notes the 2026-27 budget agreed by Full Council on 23 February 2026, including a 4.99% Council Tax increase on the Brent precept.
- 2.2 That the committee notes that, at the time of the meeting of Full Council on 23 February 2026 receiving the Budget and Council Tax 2026-27 report, the GLA had not issued its Council Tax precept for 2026-27.
- 2.3 That the committee notes that, at the meeting of Full Council on 23 February 2026, the Council referred to the Council Tax Setting Committee, the setting of the Council Tax for the year 2026-27, in accordance with section 67(3) of the Local Government Finance Act 1992.
- 2.4 That the committee notes the Terms of Reference for this committee in Appendix A.
- 2.5 That the committee agrees that the 2026-27 Brent element of the council tax for Band D properties in Brent, including an increase of 4.99%, be set at £1,724.76.
- 2.6 That the committee notes the Greater London Authority precept for 2026-27 of £510.51, a rise of 4.1%, for Band D properties, subject to agreement by the Greater London Authority (GLA) on 26 February 2026.
- 2.7 That the committee agrees that the total Council Tax for all Band D properties in 2026/27 will be set at £2,235.27.

	Band D		
	2025/26	2026/27	Change
	£	£	%
Brent Council Tax	1,642.77	1,724.76	4.99%
GLA Precept	490.38	510.51	4.10%
Total Band D Council Tax	2,133.15	2,235.27	4.79%

- 2.8 That the committee agrees the formal resolution for Council Tax in 2026-27 in Appendix B.

3.0 Contribution to Borough Plan Priorities and Strategic Context

- 3.1 Council Tax is one of the main sources of funding for the Council's revenue budget, representing 38% of the Council's core funding in 2026-27. Setting an appropriate level of Council Tax is a critical component of the Council setting a balanced budget and delivering on the priorities set out in the Borough Plan. Full details of how the Council Tax contributes to the Borough Plan are set out in the Budget and Council Tax 2026/27 report agreed by Full Council on 23 February 2026.

4.0 Background

- 4.1 Under the Local Government Finance Act 1992, the Council is required to determine the level of council tax in the borough each year as part of the budget setting process. This includes the amount set as its precept by the Greater London Authority (GLA). The GLA is expected to agree its precept at the meeting of the London Assembly on 26 February 2026.
- 4.2 Due to the timing of the GLA's consideration of its precept, a meeting of this committee has been called for the purposes of setting the Council Tax and approving the formal resolutions for Council Tax in 2026-27 as notification of the precept was not received in time for the Council Tax to be set at the meeting of Full Council on 23 February 2026. A copy of the terms of reference of the committee is at Appendix A.
- 4.3 The GLA is expected to set a precept of £510.51 at Band D on 26 February 2026. The council has no control over the level of this precept.
- 4.4 Full details of the Council Tax levels for all property bands based on the expected precept are shown in Appendix B.

5.0 Stakeholder and ward member consultation and engagement

- 5.1 The Council Tax increase of 4.99% for the Brent element formed part of the overall consultation on the budget for 2026-27. Further details can be found in the report presented to Full Council on 23 February 2026.

6.0 Financial Considerations

- 6.1 The financial implications of the recommended council tax are set out throughout the report.

7.0 Legal Considerations

- 7.1 Section 30 of the Local Government Finance Act (the Act) provides that no amount of council tax may be set before the earlier of the following:
- (a) 1st March in the financial year preceding that for which the amount is set;
 - (b) the date of the issue to the authority of the last precept capable of being issued to it (otherwise than by way of substitute) by a major precepting authority for the financial year for which the amount is set.
- 7.2 Although the council will calculate the Brent element of the Council Tax for its meeting on 23 February 2026, it will not be able to set the Council Tax on that date as the GLA precept will not be issued until after that meeting has concluded.
- 7.3 Section 67 of the Act permits the setting of the council tax to be delegated to a special Council Tax Setting Committee established under that section.

8.0 Equity, Diversity & Inclusion (EDI) Implications

8.1 The Council Tax increase of 4.99% in respect of the Brent element was subject to an equalities impact assessment, alongside all other budget proposals for 2026-27. Further details can be found in the report presented to Full Council on 23 February 2026.

9.0 Climate Change and Environmental Considerations

9.1 Not applicable.

10.0 Human Resources Considerations

10.1 Not applicable.

11.0 Communications Considerations

11.1 The Budget and Council Tax 2026-27 report presented to Full Council on 23 February 2026, sets out how the budget proposals, including the 4.99% increase to the Brent Council Tax precept, have been communicated with residents, businesses and other key stakeholders.

Related document(s) for reference:

[Budget and Council Tax 2026/27, report - Full Council 23 February 2026](#)

Report sign off:

Minesh Patel

Corporate Director, Finance and Resources

COUNCIL TAX SETTING COMMITTEE – TERMS OF REFERENCE

Membership

The committee comprises of the five councillors (four labour and one conservative).

Terms of Reference

This committee is established under Section 67 of the Local Government Finance Act 1992:

1. To note the annual budget 2026/27 for Brent agreed by Full Council on 23 February 2026
2. To note the formal resolution by Full Council for Brent Council tax in 2026/27
3. To note the Greater London Authority precept level for 2026/27
4. As a consequence, to set an amount of council tax for the financial year 2026/27 in accordance with Section 30 of the Local Government Finance Act 1992.
5. To agree the formal resolution for council tax in 2026/27

This page is intentionally left blank

Council Tax Setting Committee Formal Resolution

1.1 In relation to the Council Tax for 2026/27 we resolve:

That the following amounts be now calculated as the Council's element by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

- (a) £1,173,480,007 being the aggregate of the amount that the Council estimates for the items set out in Section 31A(2) of the Act.
- (b) £982,937,146 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £190,542,861 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- (d) £1,724.76 being the amount at (c) above, divided by the amount for the tax base of 110,475, agreed by the General Purposes Committee on the 8 December 2025, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,149.84	1,341.48	1,533.12	1,724.76	2,108.04	2,491.32	2,874.60	3,449.52

being the amounts given by multiplying the amount at (d) 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

1.2 That it be noted that for the year 2026/27 the proposed GLA precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, in respect of the GLA, for each of the categories of dwellings are as shown below. The GLA intends to agree its precept on 26 February 2026.

Valuation Bands

A	B	C	D	E	F	G	H
---	---	---	---	---	---	---	---

£	£	£	£	£	£	£	£
340.34	397.06	453.79	510.51	623.96	737.40	850.85	1,021.02

1.3 That, having calculated the aggregate in each case of the amounts at paragraph 1.1(e) and 1.2, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2026/27 for each of the categories of dwellings shown below:

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,490.18	1,738.54	1,986.91	2,235.27	2,732.00	3,228.72	3,725.45	4,470.54

1.4 That it be noted that the Corporate Director, Finance and Resources has determined that the Council element of the basic amount of Council Tax for 2026/27 is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992.

- (a) That the Corporate Director, Finance and Resources be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 1992 Act.
- (b) That the Corporate Director, Finance and Resources be and is hereby authorised when necessary to apply for a summons against any Council Taxpayer or non-domestic ratepayer on whom an account for the said tax or rate and any arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (c) That the Corporate Director, Finance and Resources be and is hereby authorised to collect revenues and distribute monies from the Collection Fund and is authorised to borrow or to lend money in accordance with the regulations to the maximum benefit of each fund.