



**Council Tax Setting Committee**  
27 February 2026

**Report from the Corporate Director,  
Finance and Resources**

**Lead Member – Deputy Leader &  
Cabinet Member for Finance &  
Resources  
(Councillor Mili Patel)**

**Setting the Council Tax 2026-27**

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

**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%
<b>Total Band D Council Tax</b>	<b>2,133.15</b>	<b>2,235.27</b>	<b>4.79%</b>

- 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