

Special Shetland Islands Council – 29 January 2026
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Council Tax Strategy	<p>The Council:</p> <ul style="list-style-type: none">• NOTED the content of Appendix A and its purpose to guide annual Council Tax setting decisions.• AGREED to adopt the principles set out in Appendix A including:<ul style="list-style-type: none">• Using Medium-Term Financial Plan (MTFP) assumptions as a default calculation for proposed annual Council Tax increases.• Maintain an awareness of Council Tax levels across the country when setting Council Tax.• Maintaining the underlying 100% premium for Second Homes and Long-Term Empty properties.• INSTRUCTED the Executive Manager – Finance to:<ul style="list-style-type: none">• Incorporate the agreed approach into the Medium-Term Financial Plan.• Continue applying best practice in Council Tax collection and engagement as outlined in the Improvement Service guidance (Appendix B).• Provide a formal briefing note on the Council Tax consultation recently undertaken (Appendix C).

END