

COUNCIL

Local Council Tax Support Scheme (2026/27) 17 December 2025

Report of Cabinet

PURPOSE OF REPORT

To seek a decision from Council on retaining the existing Localised Council Tax Support (LCTS) scheme in its present format for application in 2026/27.

This report is public.

RECOMMENDATIONS

- (1) That Option (1), the retention of the existing Localised Council Tax Support (LCTS) scheme for 2026/27, subject to minor consequential amendments to match changes in Housing Benefit rules, be approved.
- (2) That in the event that Option 1 is approved, that the s151 Officer be authorised to finalise and publish the Council's approved Scheme for 2026/27 and make all other necessary arrangements for its implementation in the next financial year.

1.0 Introduction

- 1.1 Cabinet considered the report of the Assistant Director (Head of Revenues and Benefits) attached at Appendix A at its meeting on 2nd December 2025. The report set out the background and overview to the Council's current scheme and presented and analysed the options of retaining the current scheme or making changes.

2.0 Proposal

- 2.1 Cabinet resolved unanimously:

That the existing Localised Council Tax Support Scheme for 2026/27 (Option 1 to the report) be retained

3.0 Conclusion

- 3.1 Council is asked to approve the retention of the existing Localised Council Tax Support (LCTS) scheme for 2026/27.

RELATIONSHIP TO POLICY FRAMEWORK

As shown on the Cabinet report attached.

CONCLUSION OF IMPACT ASSESSMENT

(including Diversity, Human Rights, Community Safety, Sustainability etc)

As shown on the Cabinet report attached.

FINANCIAL IMPLICATIONS

The current forecast assumes the continuation of the existing LCTS scheme, which is based on a 100% support scheme. As such, retaining the existing scheme will have no impact on the Council's financial forecast.

Other comments are as shown on the Cabinet report attached.

SECTION 151 OFFICER'S COMMENTS

As shown on the Cabinet report attached.

LEGAL IMPLICATIONS

As shown on the Cabinet report attached.

MONITORING OFFICER'S COMMENTS

As shown on the Cabinet report attached.

BACKGROUND PAPERS

Cabinet 2nd December 2025

[Agenda for Cabinet on Tuesday, 2nd December 2025, 6.00 p.m.](#)

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