



## **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 2<sup>nd</sup> 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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