

RECORD OF EXECUTIVE DECISION TAKEN BY AN EXECUTIVE MEMBER

This form **MUST** be used to record any decision taken by the Elected Mayor or an individual Executive Member (Portfolio Holder).

The form must be completed and passed to the Chief Officer responsible for Legal and Democratic Services no later than NOON on the second working day after the day on which the decision is taken. No action may be taken to implement the decision(s) recorded on this form until 7 working days have passed and the Chief Officer responsible for Legal and Democratic Services has confirmed the decision has not been called in.

1. Description of decision

- (1) That the decision taken by the Executive on proposed changes to the Local Council Tax Reduction Scheme, at its meeting on 9 July 2025 for the purpose of public consultation (Minute 14), be rescinded and that the planned consultation be not proceeded with.**
- (2) That an alternative Local Council Tax Reduction Scheme be developed for the purpose of public consultation that is more affordable and appropriately aligned to good practice schemes and that this alternative scheme be approved by Executive at the earliest opportunity.**

2. Date of decision

28 August 2025

3. Reasons for decision

The Council's financial position has prompted a review of all areas of discretionary revenue expenditure. The award of Council Tax Support discounts, under the Council Tax Reduction Scheme, has significant financial implications and has been identified for review by the Chartered Institute of Public Finance & Accountancy (CIPFA) as part of a recent Resilience Review and as an action in the approved Stability Plan to improve affordability. It was estimated that the original proposals, agreed for consultation in July 2025, would generate net additional gross income in the region of £2.5 million to £2.8 million, after allowing for administration costs, bad debt and a potential hardship scheme. On reflection, however, there is a keenness to further consider the scheme proposals to minimise the impact on the most vulnerable residents of the Borough, whilst appropriately responding to the Council's overall financial challenge.

The intention is, therefore, to deliver an updated scheme that is more affordable and more appropriately benchmarked with near neighbours and comparator authorities, to ensure that it is consistent and continues to support the most vulnerable residents, including protection for the welfare of disabled people.

4. Alternatives considered and rejected

The alternative option, to continue with the proposed scheme for consultation approved by Executive on 9 July 2025, was rejected at this time for the reasons outlined above. The intention is that an alternative Local Council Tax Reduction Scheme will, therefore, be developed for the purpose of public consultation. The alternative of not proposing any changes to the current scheme was considered but rejected due to the Council's overall financial position.

5. How decision is to be funded

The award of Council Tax Support discounts under the Council Tax Reduction Scheme reduces the amount of Council Tax payable by qualifying households. This, therefore, reduces the total amount of Council Tax revenue received by the Council and by precepting bodies; it is estimated that this equates to discounts of circa £8.0 million in respect of the Borough Council's element of the Council Tax. This level of discount emphasises the importance of developing a more affordable scheme having regard to the Council's overall financial situation.

6. Conflicts of interest

Name of all Executive members who were consulted AND declared a conflict of interest.	Nature of interest	Did Standards Committee give a dispensation for that conflict of interest? (If yes, give details and date of dispensation)	Did the Chief Executive give a dispensation for that conflict of interest? (If yes, give details and the date of the dispensation).

The Mayor has been consulted on this decision

28 August 2025

Tom Wootton

Marc Frost

Signed:

Date: **28 August 2025**

Name of Decision Taker: **Cllr. Marc Frost**
Finance & Corporate Services Portfolio Holder

This is a public document. A copy of it must be given to the Chief Officer responsible for Legal and Democratic Services as soon as it is completed.

Date decision published:1September2025.....

Date decision can be implemented if not called in:8September2025.....

(Decision to be made exempt from call in.....NO.....)