



Meeting: Council

Date: 28 February 2024

Subject: Local Council Tax Reduction Scheme

Report of: Councillor Robin Maxted on behalf of the Cabinet

The Council is asked to consider the minute and resolution of the **Cabinet** meeting held on 7 February 2024 as set out below.

The Council is recommended to approve the following:-

- (1) That the 2023/24 Local Council Tax Reduction Scheme is adopted as the 2024/25 scheme (**Appendix A**).
 - (2) To note that subject to Full Council approval, Cabinet grants the Chief Executive delegated authority:
 - (a) to implement the Scheme, such delegated authority to include any measures necessary for or incidental to its management and administration; and
 - (b) if necessary, and in accordance with paragraph 2.3, to amend the Scheme in consultation with the Cabinet Member for Finance and Resources
 - (3) That the Exceptional Hardship Scheme continues in 2024/25 subject to funds being available.
 - (4) That an initial £25,000 be added to the Exceptional Hardship Scheme with this coming from the additional income raised from changes to Council Tax Discounts and Exemptions.
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Minute extract
Cabinet – 7 February 2024.

The Cabinet considered the report of the Chief Executive, asking for its recommendation to Full Council that the 2023/24 Local Council Tax Reduction (LCTR) Scheme is adopted as the 2024/25 scheme and to seek Cabinet's approval to commence the statutory consultation process the Council needs to follow in order to make changes to the current LCTR scheme.

It was advised that discussions were ongoing with the local voluntary sector on how best to utilise the Exceptional Hardship Scheme and work would continue on exploring opportunities to supplement that fund further.

Recommended to Full Council (Budget and policy framework):

(1) Cabinet recommend to Full Council that the 2023/24 Local Council Tax Reduction Scheme is adopted as the 2024/25 scheme.

(2) Subject to Full Council approval Cabinet grants the Chief Executive delegated authority:

(a) to implement the Scheme, such delegated authority to include any measures necessary for or incidental to its management and administration; and

(b) if necessary, and in accordance with paragraph 2.3, to amend the Scheme in consultation with the Cabinet Member for Finance and Resources

(3) That the Exceptional Hardship Scheme continues in 2024/25 subject to funds being available.

(4) That an initial £25,000 be added to the Exceptional Hardship Scheme with this coming from the additional income raised from changes to Council Tax Discounts and Exemptions.

Resolved (Key decision):

(5) That Cabinet with the objective of implementing a revised Local Council Tax Reduction Scheme in future years:

(a) authorise the Chief Finance Officer to enter into consultation with the major precepting authorities.

(b) authorise the Chief Executive to produce a draft scheme that calculates a Council Tax Reduction of 100% of a person's council tax liability, removes the Minimum-Income Floor for the self-employed and removes the £5.00 minimum award.

(c) on completion of the consultation and drafting authorised under (a) and (b) above, authorise the Chief Executive to consult with other interested parties.

Reason for decisions:

The Council must review the scheme each year and adopt a scheme for the coming year.

Appendix A – Local Council Tax Reduction Scheme 2024/25

For a copy of the report please contact Democratic Services:
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A copy may be downloaded on the [Council's website](#) .