

Meeting: Council

Date: 5 March 2025

Subject: Local Council Tax Reduction Scheme (LCTRS) 2025/26

Report of: Councillor Daniel Butcher on behalf of the Cabinet

The Council is asked to consider the minute and resolution of the Cabinet meeting held on 12 February 2025 as set out below.

The Council is recommended to:

Adopt the 2024/25 Local Council Tax Reduction Scheme as the 2025/26 scheme (as attached at Appendix 1).

**Minute extract
Cabinet – 12 February 2025.**

The Cabinet considered the report of the Director of Finance and Performance, seeking its recommendation to Full Council that the 2024/25 Local Council Tax Reduction Scheme (LCTRS) be adopted as the 2025/26 scheme.

Juliet Mead (Eastbourne Foodbank), addressed the Cabinet on this item, commenting on the Foodbank's ongoing support for a 100% LCTRS to be implemented at Eastbourne Borough Council and expressed disappointment that it had been postponed for another year and queried what had changed. She also queried whether an additional consultation exercise would need to be undertaken for a 100% scheme for 26/27, which was confirmed by the Cabinet. It was also confirmed that it had been the ambition to recommend a 100% scheme for 25/26, however this was impacted by the severe financial challenges facing the authority and other preceptors.

The Cabinet added that it would be increasing the Exceptional Hardship Scheme fund by an additional £50k and instructed that the Chief Finance Officer and Cabinet member for finance meet with Eastbourne Foodbank to ensure targeted support. The Council were also discussing with preceptors about increasing their contribution to the Hardship Fund.

Recommended to Full Council (Budget and policy framework):

(1) To recommend to Full Council that the 2024/25 Local Council Tax Reduction Scheme be adopted as the 2025/26 scheme.

Resolved (Key decision):

(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 of the report, to amend the Scheme in consultation with the Cabinet Member for Finance

(3) That the Exceptional Hardship Scheme continues in 2025/26 to provide additional support to the most financially vulnerable.

(4) That a 100% LCTR scheme be adopted in 2026/27 following a consultation exercise and the outcome is known of the upcoming Local Government Funding Review.

That Cabinet with the objective of implementing a revised Local Council Tax Reduction Scheme in 2026/27:

(a) authorise the Director of Finance and Performance to enter into consultation with the major precepting authorities.

(b) authorise the Director of Finance and Performance 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 Director of Finance and Performance to consult with other interested parties.

Reason for decisions:

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

Appendix 1 – Local Council Tax Reduction Scheme

For a copy of the report please contact Democratic Services:

Tel. (01323) 410000.

E-mail: committees@lewes-eastbourne.gov.uk

A copy may be downloaded on the [Council's website](#).