Emergency Powers Decision Report

Council Tax Reduction Scheme 2027/28

Decision Maker: Chief Executive

Service Area: Revenues and Benefits
Directorate: Resources
Author: Mark Edmondson Assistant Director Revenues and Benefits.
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Date of Decision: 30.11.26

1. Power to make the decision

The decision is being taken under the authorisation contained in Section 9C – Delegations to Specific Officers of Part 3 (Responsibility for Functions) of the Council Constitution for the Chief Executive to take any emergency decisions in respect of the Council's executive functions which cannot be delayed until the next Cabinet meeting.

2. Decision Sought

To get approval for the proposed Council Tax Reduction Scheme for 2027/28. This decision must also be approved by Full Council.

3. Reason for urgency

The Council is required to review its Council Tax Reduction scheme each year and have it approved by full council by 11th March each year. The review for 2027/28 found no operational, legislative, or financial factors requiring amendment, other than those to keep it in line with changes to Housing Benefit. Given the time required to design and consult on changes, it would not have been possible to implement any amendments for 2027/28, and a full review will be undertaken during 2027/28 to inform the 2028/29 scheme.

4. Risk(s) of not taking the decision

Failure to approve a scheme for 2027/28 would result in the default scheme applying for 2027/28.

5. Financial impact if decision is not taken forward

It is estimated that failing to approve a scheme for 2027/28 and the default scheme applying would result in a reduction of circa £3.5m in Council Tax income.

6. Statutory Officer clearances

a. Section 151 Officer

Name Lee Walsh Director of Finance

Date 5th November 2026
Comments

The proposal to retain the existing Council Tax Reduction Scheme for 2027/28, subject to minor uprating and administrative amendments, has no additional financial implications for the Council. Retaining the current scheme avoids the costs and resource requirements associated with any changes, while continuing to provide financial support to eligible low-income households.

A wider review of the scheme will be undertaken during 2027/28 to inform future options and any potential changes for implementation from 2028/29.

b. Monitoring Officer

Name Alex Bougatef

Date 11 November 2026
Comments

The exercise of emergency powers should be undertaken in consultation with the Leader or Deputy Leader of the Council. However, the Council has not yet appointed a Leader or Deputy Leader for the current municipal year, so it is not possible to consult them. In addition, there is no certainty about when a Leader or Deputy Leader will be appointed as the Council has failed at successive meetings to do so. For the reasons given in the report, an urgent decision relating to the report is required, and it cannot await the appointment of a Leader and Deputy Leader at some undetermined future date.