

Record of Decisions

Review of Council Tax Support Scheme 2026/27

Decision Taker

Cabinet on 18 November 2025.

Decision

That the Council be recommended to amend the Council Tax Support Scheme for 2026/27 as follows:

1. the financial support to some of our working age households within our community is increased by aligning the income bands that allocate Council Tax Support discounts for single parents with couples that have children. By making this change it will help to alleviate the cumulative effects of welfare cuts and rising household costs; and
2. income bands will be increased by the September 2025 Consumer Price Index inflation rate, at 3.8%.

That subject to 1. and 2. above Cabinet:

3. notes that all income banded Council Tax Support Schemes in Devon have combined income bands for single parents and couples with children;
4. notes that the Exceptional Hardship Fund will continue at £100,000;
5. notes that pension age households will not be affected as they are part of the national scheme, set by the Government; and
6. gives delegated authority to the Director of Finance, in consultation with the Cabinet Member for Housing and Finance, to make any further adjustments required to the Exceptional Hardship Policy and Fund and the Vulnerable Policy.

Reason for the Decision

The Local Government Finance Act 2012 requires that the Council Tax Support scheme is reviewed annually and where a Council proposes changes to its scheme it must consult on the changes. The Council must approve the scheme for the financial year 2026/27, before 11 March 2026.

Implementation

The decisions in respect of 1. and 2. above will be considered at the Council meeting on 11 December 2025. The decision in respect of 3. to 6. above will come into force and may be implemented on 1 December 2025 unless the call-in procedure is triggered (as set out in the Standing Orders in relation to Overview and Scrutiny).

Information

Council Tax Support is a discount that reduces the amount of Council Tax to pay for

households that have a low income. The Local Government Finance Act 2012 requires that the working age Council Tax Support Scheme is reviewed annually, this year annual review resulted in minor changes being made to the 2025/26 scheme, for self-employed households, not receiving Universal Credit and have a disability, or caring responsibilities. It also included discounting certain payments or settlements made by the UK Government.

At the meeting Councillor Tyerman proposed and Councillor David Thomas seconded a motion that was agreed unanimously by the Cabinet, as set out above.

Alternative Options considered and rejected at the time of the decision

An alternative option would have been to leave the current Scheme unchanged which would have resulted in a lower level of discount.

Is this a Key Decision?

No

Does the call-in procedure apply?

Yes

Declarations of interest (including details of any relevant dispensations issued by the Standards Committee)

None

Published

21 November 2025

Signed: _____ Date: _____
Leader of Torbay Council on behalf of the Cabinet