



SOUTH HOLLAND

DELEGATED DECISION RECORD

This records a key or other decision taken by the Cabinet in accordance with the Council's scheme of Delegations (as set out in Section D of Part 3 of the Council's Constitution).

Unless the Leader and the Chairman of the Performance Monitoring Panel certify that the matter is so urgent that the normal five-day scrutiny delay on action should not apply, then this decision will come into force and may then be implemented on the expiry of five working days after the publication of the decision, unless called in under the call-in procedures as set out in Section D of Part 3 of the Council's Constitution.

Decision Maker	Cabinet
Report Title	Local Council Tax Support Scheme 2026/27
Summary Background	To determine the Council Tax Support scheme, 2026/27.
Author / Contact Officer	Head of Revenues & Benefits sharon.hammond@pspsl.co.uk
Ward(s) Affected	All Wards
Urgent?	No
Key Decision?	No
In Key Decision Plan?	n/a
Date of Decision	16 December 2025
Date Published	17 December 2025
Call-In Expiry	24 December 2025
Exempt Information?	No
Decision (Action Agreed)	That Cabinet: <ol style="list-style-type: none"> 1. Recommends that Full Council approve continuation of the current Council Tax Support scheme, updated in line with DWP's annual update of allowances and premiums, for 2026/27. 2. Delegates approval for developing the 2026/27 scheme rules in accordance with recommendation 1 above to the Director of Finance and Section 151 Officer, in consultation with the Portfolio Holder for Finance as appropriate, including prescribed, administrative and minor changes.
Reason(s)	Full Council must make any revision to its scheme, or any replacement, and agree its final scheme no later than 11 th March 2026 in respect of the 2026/27 financial year. The recommendation has regard to the earlier

	<p>deliberations of the Cabinet, and the outcome of the consultation process for a continuation scheme.</p> <p>Uprating in line with Department for Work and Pensions (DWP) will ensure the scheme continues to support the most vulnerable and low-income households by using nationally recognised rates of DWP income.</p>
Options	Options were considered previously by Cabinet, leading to consultation on a continuation scheme.
Further Information	To be determined through the review and development of scheme options