



## Boston Borough Council

### 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 3 of Part 3 of the Council's Constitution).

Unless the Leader and the Chairman of the relevant Overview and Scrutiny Committee 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 clear working days after the publication of the decision, unless called in under the call-in procedures as set out in Section E of Part 4 of the Council's Constitution.

Decision Maker	Cabinet
Report Title	Local Council Tax Support Scheme 2026/27 - Consultation
Summary Background	To agree consultation options for the local Council Tax Support Scheme, 2026/27.
Author / Contact Officer	Head of Revenues and Benefits Sharon.hammond@pspsl.co.uk
Ward(s) Affected	All Wards
Urgent?	No
Key Decision?	No
In Forward Plan?	Yes
Date of Decision	17 September 2025
Date Published	19 September 2025
Call-In Expiry	26 September 2025
Exempt Information?	No
Decision (Action Agreed)	<p><b>Resolved:</b></p> <p><b>1. That the following options be consulted on: -</b></p> <ul style="list-style-type: none"> <li>• Option 1 - Retain the current maximum level of support for Households with Children 100% and Other Households 85% and find savings elsewhere.</li> <li>• Option 2 – Reduce the maximum level of support to 90% to lone parents, 80% to couples with children and 75% for all other households.</li> <li>• Option 3 – Reduce the maximum level of support to 90% to lone parents, 80% to</li> </ul>

	<p><b>couples with children and 70% for all other households; and</b></p> <p><b>2. That oversight and approval of the consultation approach be delegated to the Section 151 Officer in consultation with the Portfolio Holder for Finance.</b></p>
Reason(s)	This will enable a period of consultation with major preceptors and the public on the scheme options for 2026/27, with feedback from the consultation process helping Cabinet to make its final recommendation to Full Council in respect of the scheme for 2026/27.
Options	Options to reduce the support in the current scheme groups, i.e. households with children, and other households were considered but rejected in favour of considering options that maintain a higher level of support for lone parent households.
Further Information	N/A