By: Anna Taylor, Assistant Democratic Services Manager (Scrutiny)

To: Scrutiny Committee, 25 November 2025

Subject: 25/00004 - Council Tax Collection Subsidies and Incentives

Summary: The Chair and Spokespeople of the Scrutiny Committee have asked that decision 25/00004 – Council Tax Collection Subsidies and Incentives be placed on the Committee agenda for discussion.

1. Introduction

- a) In March 2025 a decision was taken, under the previous Council administration, to cease the financial support and incentive payments towards the cost of setting up and administering local Council Tax Reduction Schemes (CTRS) with effect from 1 April 2025. A report from the responsible Cabinet Member and s151 Officer providing an update on the decision, along with the Record of Decision, associated Decision Report and Equality Impact Assessment, are attached as appendices.
- b) This decision was called-into the Scrutiny Committee in April 2025 (Agenda for Scrutiny Committee on Thursday, 10th April, 2025, 10.30 am)
- c) Previously this had been discussed by the <u>Policy and Resources Cabinet</u> Committee on Wednesday, 5th March, 2025, 10.00 am
- d) The decision papers remain available online here: <u>Decision 25/00004 Council Tax Collection Subsidies and Incentives</u> but are republished in the agenda pack as appendices for ease of reference.
- e) The minutes of the Scrutiny Committee held on 10 April confirm that, at the time, Members of the Scrutiny Committee considered that the decision would have a negative impact on KCC and the removal of the subsidy would impact the next administration negatively. The Chair and Spokespeople would now like to review this decision to determine any possible impact on KCC in advance of decisions being made about this year's budget.

2. Recommendation

The Scrutiny Committee is asked to note and comment on the update on decision 25/00004 - Council Tax Collection Subsidies and Incentives

3. Attached documents

a) Scrutiny Report provided by the Executive

- b) <u>25-00004 Record of Decision</u>
- c) 25-00004 Decision Report
- d) <u>25-00004 EqIA</u>

4. Background documents

- a) Agenda for Scrutiny Committee on Thursday, 10th April, 2025, 10.30 am
- b) Agenda for Policy and Resources Cabinet Committee on Wednesday, 5th March, 2025, 10.00 am

Contact Details

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