West Suffolk Consultation

West Suffolk Council are currently consulting on some proposed changes to the West Suffolk Local Council Tax Reduction Scheme (LCTRS).

The parish council is invited to participate in an online consultation which is open from 29 October to 25 November 2026 and can be found at: https://www.smartsurvey.co.uk/s/WestSuffolkLCTRS/

Further background on the proposed changes is available in the letter attached as **Appendix A**. In summary, West Suffolk Council have advised that:

> *Across West Suffolk, if we were to extend this targeted reduction for a further year, based on the percentage of the Council Tax bill that Town and Parish Councils receives from people on LCTRS, the total across all Town and Parish Councils would be a total £27,352 reduction for that year – 4.6 per cent of the total reduction. This sum would be divided up by all Parish and Town Councils according to the percentage of their Council Tax payers who receive a LCTR and this has already been assumed in the provisional 2027-28 council tax bases for your Town or Parish area issued to your clerk on 20 October 2026, by West Suffolk Council* – (See **Appendix B**).

Feedback from the consultation will be considered by Councillors as they finalise the Council Tax Reduction Scheme for 2027 to 2028. If agreed, the extension would come into effect from April next year.

Questions asked in the consultation are attached as **Appendix C**. Councillors are asked to agree a response for the clerk to complete on-line.

Hilary Workman
Clerk & RFO
October '26

Appendix A

To: All West Suffolk Council Town and Parish Councils

Contact: Rachael Mann
Rachael.mann@westsuffolk.gov.uk
01638 719245

29 October 2026

Dear Sir / Madam,

Consultation on Proposed Changes to the West Suffolk Local Council Tax Reduction Scheme 2027 to 2028

West Suffolk Council is currently reviewing its Local Council Tax Reduction Scheme (LCTRS) and I am writing to formally consult you on the proposed changes.

As part of our collective work to support our communities that are the hardest hit by the current pressures on the cost of living, West Suffolk Council is seeking views on extending, for a further year, the decreased contribution rate (maximum discount of up to 100 per cent) for working-age customers, which gives support for low-income households and those facing financial hardship, in light of the current pressures on the cost of living.

As the billing authority, West Suffolk Council is required to approve and implement a LCTRS. However, we appreciate that Council Tax collected is shared amongst a number of public sector organisations.

As an organisation that sets a precept that would be affected, we especially want to hear your views. We are very aware of the challenging times faced by council and public services budgets. This is why we are writing to all such organisations to hear their views on the role of the LCTRS to target those most at risk of financial hardship linked to the current cost of living pressures.

If agreed through a West Suffolk Council decision it would see around 4,900 people benefit.

The proposal is highly targeted to reach those who are already on means-tested benefits and has low administrative costs.

Across West Suffolk, if we were to extend this targeted reduction for a further year, based on the percentage of the Council Tax bill that Town and Parish Councils receives from people on LCTRS, the total across all Town and Parish Councils would be a total £27,352 reduction for that year – 4.6 per cent of the total reduction. This sum would be divided up by all Parish and Town Councils according to the percentage of their Council Tax payers who receive a LCTR and this has already been assumed in the provisional 2027-28 council tax bases for your Town or Parish area issued to your clerk on 20 October 2026, by West Suffolk Council. West Suffolk Council will have a reduction of circa £52,000. This impact doesn't account for current scheme non-collection rates and is based on current levels of LCTRS claimants.

If you would like me to talk to you about the proposed changes, please don't hesitate to contact me.

Further background on the proposed changes is available in this report: Issue details - Review of the Local Council Tax Reduction Scheme 2027 to 2028 and Decision to Consult

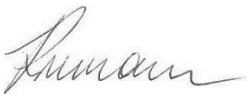
This online consultation is open from 29 October to 25 November 2026 and can be found at: https://www.smartsurvey.co.uk/s/WestSuffolkLCTRS/

The consultation is being sent to a range of stakeholders, including those who work with people in receipt of Council Tax Support. Feedback from the consultation will be considered by Cabinet on 8 December 2026 making its recommendation to Council on 15 December 2026. If agreed, the changes would come into effect from April next year.

Please contact Emily Earl at emily.earl@westsuffolk.gov.uk with any comments you may have on this proposal.

We look forward to your response.

Yours faithfully,



Rachael Mann
Chief Operating Officer and Chief Financial Officer

Tax base – Explanatory Note to Town and Parish Councils and Parish Meetings

What is the Tax base?

Council tax is the way that an area's residents contribute towards the cost of local services. There needs to be a mechanism for sharing this cost equitably across residents, in order to determine the level of their council tax bills. This mechanism is the total number of properties in the area, adjusted to reflect:

- relative property values (by allocating each property to one of 8 valuation Bands, A – H); and
- estimates for any exemptions from council tax or discounts that those properties may attract, as well as any Local Council Tax Reduction Support awarded to the occupants.

The resultant figure is called the Tax base, and it is expressed in terms of the total number of "Band D Equivalent" properties in each area.

How we calculate the Tax base

The way that the Tax base is calculated is set out by legislation, so is the same process for all councils. Billing authorities are statutorily responsible for setting the Tax base in their areas, so this is done by West Suffolk Council.

The starting point is the annual government "CTB return" completed by ARP (Anglia Revenues Partnership), who are responsible for raising the bills and collecting the council tax on our behalf. They begin with information on the Valuation List as at 9 September 2026 which lists the actual number of properties in each Parish or Town by valuation band. Subsequent lines on the return adjust these figures for all the various exemptions, discounts and council tax reduction support that apply as at 7 October 2026.

The resulting total properties in each valuation band are then converted to a band D equivalent by applying factors that are set to ensure that a band A property will pay 2/3 of a band D property bill, whilst a band H property will pay twice as much as a band D (and 3 times that of a band A). These "band D equivalents" are then added together to give the Tax base for the purpose of the CTB return.

In order to set the final Tax base for the purpose of determining council tax levels, there are some further statutory adjustments that we then have to apply to the ARP figures above. We take the CTB figures (which are at a fixed point in time – October 2026) and amend them for the following:-

- any planned changes to the Local Council Tax Reduction Support Scheme;
- any planned technical changes to discounts and exemptions such as empty properties, second homes etc.;
- estimated potential growth in the property base during 2027 to 2028 taken from an *average* of the housing delivery numbers for those sites within the local plan and those that have planning permission, adjusted for an assumed level of discounts/exemptions and banding; and
- an assumed district wide in-year collection rate.

Once these have been calculated and signed off by the CFO, they are then applied to each Parish or Town and advised on the Precept application form. Final Member approval will be sought from Full Council on 15 December 2026.

How is the Tax base used to set the Council Tax?

The total amount of council tax needed by each authority to support its services (its Precept), is divided by the relevant Tax base for its area to give a Band D Council Tax. We have included this calculation on the precept application form to assist you in understanding the impact of your precept on council tax levels.

The council tax bill has to show the percentage increase or decrease in the gross bill since the previous year by each class of authority (Suffolk County Council, Suffolk Police, West Suffolk Council and the Town, Parish council or Parish meeting). We have also included this percentage increase on the precept application form, as well as what the increase is in cash terms.

ARP will determine the exact bill a household will receive by taking the relevant band D figure, adjusting it to reflect the valuation band that the property is in and applying any discounts, exemptions or Local Council Tax Reduction Support that the household is entitled to.

What happens if ARP collect more or less Council Tax than the amount of Precepts?

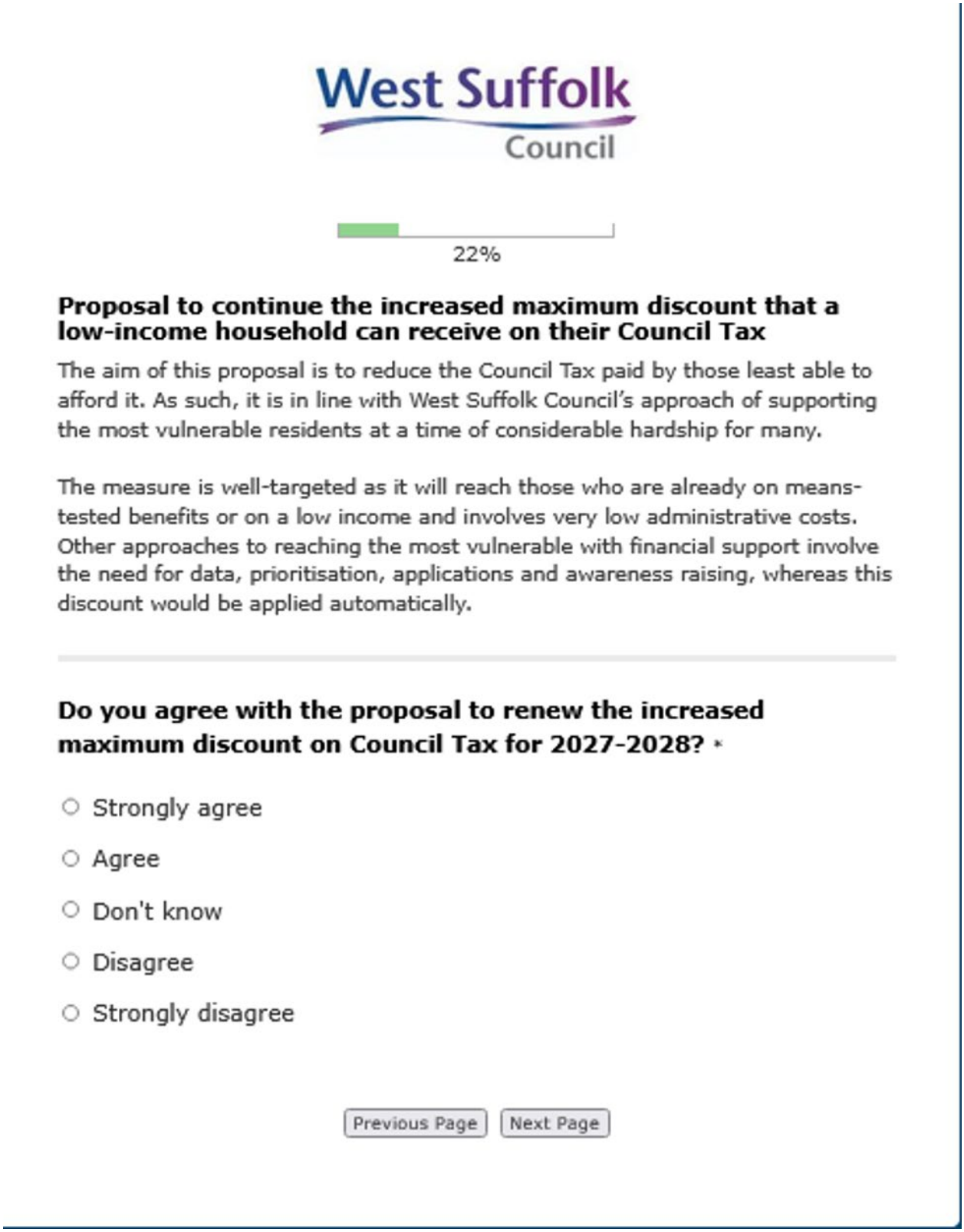
Clearly the Tax base is an estimate based on various assumptions at a point in time, any of which can and will change across the 18 month period from when the Tax base is set to the end of the financial year to which it relates. As a result, ARP will collect more or less council tax than is needed to pay the precepts. The legislation places this risk with the major precepting authorities (Suffolk County Council, Suffolk Police and West Suffolk Council) who also need to budget for this surplus or deficit, as well as the cost of billing, collection and

enforcement through ARP. Town, Parish councils and Parish meetings do not need to budget for over or under recovery, or for billing, collection and enforcement costs, as they will receive exactly what they precept.

Precept Payments

Precepts will be paid to Town, Parish councils and Parish meetings by the end of April 2026 into the bank account set out on the precept application form, so please check details carefully and amend if necessary.

Appendix C



West Suffolk Council

22%

Proposal to continue the increased maximum discount that a low-income household can receive on their Council Tax

The aim of this proposal is to reduce the Council Tax paid by those least able to afford it. As such, it is in line with West Suffolk Council's approach of supporting the most vulnerable residents at a time of considerable hardship for many.

The measure is well-targeted as it will reach those who are already on means-tested benefits or on a low income and involves very low administrative costs. Other approaches to reaching the most vulnerable with financial support involve the need for data, prioritisation, applications and awareness raising, whereas this discount would be applied automatically.

Do you agree with the proposal to renew the increased maximum discount on Council Tax for 2027-2028? *

- ○ Strongly agree
- ○ Agree
- ○ Don't know
- ○ Disagree
- ○ Strongly disagree

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Hilary Workman
Clerk & RFO
October '26

West Suffolk Council

44%

Anything else?

Is there anything else you would like to tell us about these proposals? In particular, please tell us if you think they would have a disproportionate impact on people who share a protected characteristic under the Equalities Act:

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Hilary Workman
Clerk & RFO
October '26