

RUSHMOOR BOROUGH COUNCIL RECORD OF EXECUTIVE DECISION



Decision taken by individual Cabinet member/officer (delete as appropriate)

(All sections must be completed (mark "N/A" as applicable))

DECISION MAKER Karen Edwards, Executive Director

DECISION AND THE REASON(S) FOR IT

To set aside the implementation of the Council's Council Tax Second Home Premium, the policy in respect of which was decided by Cabinet on 11th March 2025.

There were process errors made by officers in the setting of the premium and statutory guidance was not followed correctly. These matters cannot be corrected prior to the start of the financial year 2026/2027.

As Council Tax Bills have been issued it is now an urgent task to notify those affected. All those residents who have been issued with incorrect bills will now be notified that, although the premium appears on their Council Tax Bills for the year 2026/2027, Rushmoor Borough Council will not be collecting it and the Council will confirm the amount now due for the 26/27 financial year .

This decision has been taken by me under the Urgency and other Powers contained in Part 4 of the Constitution as there is not time to convene a quorate Cabinet prior to the 1st April 2026 to revoke the policy and issue communications to residents after such a meeting.

This is not a key decision as the financial implications for the Council are not material, and it will not have a significant effect on people living or working in the Borough due to the small number of households impacted.

Hampshire County Council (HCC) will be advised following consultation by the Council's Monitoring Officer with other Hampshire authorities as we believe others could be in a similar position. In this event a consistent approach to discussion and raising awareness with HCC will be preferable.

The Leader and Finance Portfolio Holder have been made aware of the situation and this decision.

DATE DECISION TAKEN 20th March 2026

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

(Those examined by officers and generated by consultation, etc)

Due to urgency, no alternative options were considered. Legal advice was clear as to the process flaws being fatal to the implementation, and therefore action must be taken prior to 1st April 2026 to prevent that implementation.

ANY CONFLICTS OF INTERESTS DECLARED

(conflict of interests of any executive member who is consulted by the officer which relates to the decision. A note of dispensation should be attached).

None

Signed Karen Edwards, Executive Director

(Decision maker)

Signed Amanda Bancroft, Monitoring Officer

(Consultee where applicable)

Please send completed form to Chris Todd, Democracy

Guidance notes for using this form

Recording executive decisions

New regulations¹ came into effect on 10 September 2012, under which Council officers and Cabinet members are required to record every decision they take which is connected to the discharge of a function which is the responsibility of the Executive (Cabinet). This applies whether the decision is taken by an officer or an individual Cabinet member. This record must be published on the Council's website.

Which executive decisions must be recorded?

The regulations state that any decision connected to the discharge of a function, which is the responsibility of the Cabinet, must be recorded and published. However, at Rushmoor we are restricting the recording requirement to those decisions that are 'closely' (rather than remotely) connected with the discharge of a function of the Cabinet. For guidance, this includes any decision that is either:

- A 'key decision'; or
- Delegated to an officer(s)/Cabinet member at a Cabinet meeting; or
- Delegated to an officer in consultation with a Cabinet member (within the scheme of delegation or authorised at Cabinet); or
- Any executive decision, whether or not it is in the Cabinet Scheme of Delegation, where there is a reasonable expectation of public interest in the matter being decided because it may have an impact on a community living or working in Rushmoor; or
- The subject of urgent action outside the Scheme of Delegation

Decisions which are administrative in nature – for example, purchasing low value items or are otherwise minor or routine, need not be recorded.

In addition, some decisions would be considered exempt from publication because, for example, they affect particular individuals rather than the public in general or concern the business affairs of

¹ The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

any person (including the Council) where the information could be claimed to be commercially sensitive.

What are key decisions?

Key decisions are not usually taken by individual Cabinet members or officers, unless specifically delegated by the Cabinet.

A key decision is one which is likely to:

- result in the Council incurring expenditure or making savings which are significant in as much as they will have a material effect on the level of Council tax or balances or contingencies in relation to the Council's overall budget¹; or
- be significant in terms of its effects on communities living or working in an area comprising two or more wards within the Borough

¹ approximately £100,000 or more