

Appendix A

Council Tax Collection Performance

The number of Council Tax chargeable dwellings as at 31st December 2010 is 35,835.

The charge to be collected for 2010/11 as shown below is at 31st December 2010 and includes values for 2009/10 for comparison purposes.

Charge:	2010/11 as at 31/12/2010	2009/10 for comparison purposes
Council Tax Charge	£54,071,338.33	£52,021,232.00
Reliefs granted:	-£5,139,838.31	-£5,075,135.70
Council Tax Benefit:	-£3,496,109.30	-£3,273,331.37
Net Collectable	£45,435,390.72	£42,122,127.08

Within the Revenues and Benefits service the following teams mentioned below deal with administration and enforcement of the Council Tax:

Council Tax team

They are responsible for the billing and issuing of recover documentation up to and including obtaining the Liability Order at the Magistrates Court.

Corporate Debt team

One of its responsibilities is for the enforcement of this debt through various recovery actions. For example this can be through direct attachment of the customer's earnings with their employer, collected by the Council's bailiff and payment arrangements.

This team is also responsible for the enforcement of both sundry debt and Housing Benefit overpayments.

The following tables explain our performance for the collection of this local tax;

Table 1

This shows our performance against the local indicators

Year	Local Indicator LPI504a	Outcome	Local Indicator LPI 504b	Outcome	
	In Year Collection Rate		Council Tax level of arrears		
2008/09	98.50%	98.33%	£1.5m	£1.08m	
2009/10	98.70%	97.90%	£1m	£1.18m	
2010/11	98.90%	*86.87%	£1m	*£1.29m	*As at 31/12/2010

Table 2

This is a summary of arrears

Bill Year	As at 31/3/08 Total	As at 31/3/09 Total	As at 31/3/10 Total	As at 31/12/10
1993/94	8717.67	£0.00	£0.00	£0.00
1994/95	9129.89	£0.00	£242.78	£0.00
1995/96	£10,078.55	£0.00	£399.63	£121.18
1996/97	£14,874.21	£0.00	£403.94	£393.94
1997/98	£15,330.29	£0.00	£785.57	£724.57
1998/99	£21,773.03	£0.00	£1,192.36	£1,203.86
1999/00	£41,294.55	£0.00	£4,527.11	£3,746.16
2000/01	£55,292.58	£0.00	£4,417.15	£2,993.80
2001/02	£76,684.67	£6,881.07	£10,766.39	£8,419.82
2002/03	£120,059.17	£25,650.12	£25,561.39	£21,353.57
2003/04	£140,476.85	£37,074.87	£30,430.07	£23,121.60
2004/05	£213,842.90	£106,805.60	£88,206.02	£70,265.12
2005/06	£472,361.55	£224,277.13	£168,561.09	£124,186.03
2006/07	£628,166.06	£285,925.13	£190,396.25	£143,354.11
2007/08	£1,034,633.43	£395,648.58	£249,845.00	£185,165.33
2008/10		£956,150.40	£411,684.15	£271,395.40
2009/10			£1,001,000.39	£433,458.14
2010/11				£3,164,033.34
Totals	£2,862,715.40	£2,038,412.90	£2,188,419.29	£4,453,935.97

- The position as at 31st March 2008 was £2,862,715.40
- The position as at 31st March 2009 was £2,038,412.90
- The position as at 31st March 2010 was £2,188,419.29
- The position as at 31st December 2010 is £1,289,902.13 (this excludes current year).

Table 3

This shows the reduction of debt outstanding debt as at 31st December 2010

As at 31/3/10	As at 31/12/2010	Overall Reduction	Percentage Terms
£2,188,419.29	£1,289,902.63	-£898,516.66	58.94%

Table 4

This shows the number of recovery notices issued for 2010/11 as at 31st December and includes 2009/10 for comparison purposes.

Recovery Notices Issued	Number Issued as at 31/12/2010	2009/10 for comparison purposes
Arrangement Reminders	367	1,273
Arrangement Cancellations	187	747
First Reminders	4,760	9,660
Second Reminders	77	1,670
Third Reminders (Closed Accounts)	236	359
Final Notices	2,608	5,684
Summonses	2,206	2,885
Liability Orders Obtained / Liability Order Means Enquiry	1,455	2,096
Overall Total Number Issued	11,896	24,374

Table 5

This shows the amount written off 2010/11 as at 31st December 2010 and includes values for 2009/10 for comparison purposes

Amount Written Off	Net Collectable Debit 2010/11 as at 31/12/2010	Arrears c/fwd	Total	Percentage when compared with total due	Bad Debt Provision for bad and doubtful debts
£39,466.70	£45,435,390.72	£2,188,078.54	£47,623,469.26	0.08%	£388,492.61
2009/10 position for comparison purposes					
£18,972.87	£43,672,764.93	£2,038,412.90	£45,711,177.83	0.04%	£360,952.25