

Appendix B

Council Tax Collection Performance

The number of Council Tax chargeable dwellings as at 31st July 2011 is 35,994.

The charge to be collected for 2011/12 as shown below is at 31st July 2011 and includes values for 2010/11 for comparison purposes.

| Charge: | 2011/12 as at 31/7/2011 | 2010/11 for comparison purposes |
|-----------------------------|--------------------------------|--|
| Council Tax Charge | £54,206,147.21 | £54,108,843.95 |
| Reliefs granted: | -£4,829,792.90 | -£5,192,306.35 |
| Council Tax Benefit: | -£3,488,248.77 | -£3,501,921.86 |
| Net Collectable | £45,888,105.54 | £45,414,615.74 |

The following teams are responsible for the administration and enforcement of the Council Tax on behalf of the Leicestershire Partnership:

Council Tax team

They are responsible for registration together with issuing demand notices and account adjustments. This includes review of discounts and exemptions as well as Direct Debit set up and payment arrangements.

Enforcement team

This team is responsible for the enforcement of Council Tax after the issue of the demand notice and includes the recovery notices through various stages to enforce and collect sums due.

This team is also responsible for the enforcement of Housing Benefit overpayments and the Non Domestic Rate.

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

Table 1

This shows our performance against the local indicators

Performance

| 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% | 98.10% | £1m | £1.06m | |
| 2011/12 | 98.90% | *39.25% | £1m | *£1.57m | *As at 31/7/2011 |

Table 2

This is a summary of movement in arrears is as follows;

| Bill Year | As at 31/3/08 Total | As at 31/3/09 Total | As at 31/3/10 Total | As at 31/3/11 Total | Outstanding as as at 31/7/11 Total |
|---------------|------------------------|------------------------|------------------------|------------------------|--|
| 1993/94 | 8717.67 | £0.00 | £0.00 | £0.00 | £0.00 |
| 1994/95 | 9129.89 | £0.00 | £242.78 | £0.00 | £0.00 |
| 1995/96 | £10,078.55 | £0.00 | £399.63 | £0.00 | £0.00 |
| 1996/97 | £14,874.21 | £0.00 | £403.94 | £315.12 | £115.12 |
| 1997/98 | £15,330.29 | £0.00 | £785.57 | £680.57 | £680.57 |
| 1998/99 | £21,773.03 | £0.00 | £1,192.36 | £1,179.36 | £1,169.36 |
| 1999/00 | £41,294.55 | £0.00 | £4,527.11 | £3,258.69 | £2,998.05 |
| 2000/01 | £55,292.58 | £0.00 | £4,417.15 | £2,724.54 | £2,333.58 |
| 2001/02 | £76,684.67 | £6,881.07 | £10,766.39 | £7,968.22 | £7,425.32 |
| 2002/03 | £120,059.17 | £25,650.12 | £25,561.39 | £19,883.54 | £18,597.87 |
| 2003/04 | £140,476.85 | £37,074.87 | £30,430.07 | £21,624.90 | £19,646.52 |
| 2004/05 | £213,842.90 | £106,805.60 | £88,206.02 | £63,082.02 | £57,050.87 |
| 2005/06 | £472,361.55 | £224,277.13 | £168,561.09 | £110,196.59 | £100,678.27 |
| 2006/07 | £628,166.06 | £285,925.13 | £190,396.25 | £120,673.66 | £113,222.08 |
| 2007/08 | £1,034,633.43 | £395,648.58 | £249,845.00 | £148,961.19 | £132,341.30 |
| 2008/10 | | £956,150.40 | £411,684.15 | £225,939.32 | £199,131.55 |
| 2009/10 | | | £1,001,000.39 | £343,205.58 | £284,819.10 |
| 2010/11 | | | | £941,318.90 | £638,884.75 |
| Totals | £2,862,715.40 | £2,038,412.90 | £2,188,419.29 | £2,011,012.20 | £1,579,094.31 |

Table 3

This shows the reduction of debt outstanding debt as at 31st July 2011

Arrears position

| As at 31/3/11 | As at 31/7/2011 | Overall Reduction | Percentage Terms |
|---------------|-----------------|---------------------|------------------|
| £2,011,012.20 | £1,579,094.31 | -£431,917.89 | -21.48% |

Table 4

This shows the number of recovery notices issued for 2010/11 as at 15th February 2011 includes 2009/10 for comparison purposes.

| Recovery Notices Issued | 2010/11 as at 15/2/2011 | 2009/10 for comparison purposes |
|---|-------------------------|---------------------------------|
| Arrangement Reminders | 367 | 1,273 |
| Arrangement Cancellations | 187 | 747 |
| First Reminders | 5,908 | 9,660 |
| Second Reminders | 77 | 1,670 |
| Third Reminders (Closed Accounts) | 236 | 359 |
| Final Notices | 2,822 | 5,684 |
| Summonses | 2,206 | 2,885 |
| Liability Orders Obtained / Liability Order Means Enquiry | 1,455 | 2,096 |
| Overall Total Number Issued | 13,258 | 24,374 |

Table 5

This shows the amount written off 2010/11 and includes values for 2009/10 for comparison purposes

| Amount Written Off | Net Collectable Debit 2010/11 | Arrears c/fwd | Total | Percentage when compared with total due | Bad Debt Provision for bad and doubtful debts |
|--|-------------------------------|---------------|----------------|---|---|
| £118,821.81 | £45,414,615.74 | £2,188,078.54 | £47,602,694.28 | 0.25% | £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 |