

Revenues & Benefits Collection of Council Tax & Business Rates



Council Tax Billing & Recovery

- Gross Debt £ 86,733,094 million
- Net Collectable Debt £ 74,560,170 million
- Total Dwellings 38,549k
- Reliefs/Discounts/Disregards Overall Total £ 12,172,924 million
- Council Tax Reduction £ 4,881,827million (part of the £12.9)

- Council Tax is calculated by bands **A, B, C,D,E,F,G & H** properties are allocated these by the Valuation Office Agency.

Business Rates

(Also known as National Non Domestic Rates)

- Gross Debt £ 28,654,229m
 - Net Collectable Debt £ 18,066,623m
 - Reliefs / Exemptions £ 10,587,606m
 - Total Hereditaments 3553
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- Rateable values are calculated by the Valuation Office Agency (part of HMRC)
 - Some reliefs are fully funded under section 31
 - Income and Costs are monitored by Government via complex returns, NDR1 & NDR3
 - Income and costs are shared by
 - Government 50%
 - Billing Authority 40%
 - County Council 9%
 - Fire Authority 1%

How is collection Calculated

The formulae as shown below applies to Council Tax and Business Rates (NDR Example)

Net Collectable Debit £ 18,066,623 (A)

Net Payments £ 11,987,569 (B)

(B) divided by (A) 66.35%

Collection results are reported to the Government via a complex return at the end of the financial year (QRC4)

Collection is monitored monthly and compared to the previous years %.

Collection Methods

- Annual Bill / Adjustments notices / New Bills
 - 10 or 12 statutory instalments or months as let with the financial year
- Reminders
- Summons
- Court Order (Liability Order) - when granted further powers are granted by law, these are
 - Attachment of Earnings
 - Attachment to members allowances
 - Special arrangements
 - Enforcement Agents
 - Charging Orders
 - Bankruptcy
 - Committal
 - Business rates allows for a County Court application rather than apply for a Liability Order at the Magistrates Court
- Council Tax (SI 613)
- Business Rates (SI 1058)

Any Questions