

Council Tax Recovery

Collection Rates

Performance Indicators

	2016/17	2017/18
PM 9 Council Tax	96.95%	96.80%
PM10 Business Rates	99.11%	98.63%

We continue to collect unpaid Council Tax and Business Rates after year end.

See spreadsheet showing collection rates back to 2005/06 generally we collect over 99.5% for both Council Tax and Business Rates using various prescribed recovery methods

Recovery

The current amount of Council Tax debt outstanding is £6,068,877.

This is made up as follows;

Pre Enforcement Agents Stages	£2,168,002
With the Enforcement Agents	£2,807,268
Post Enforcement Agents Stages	£1,093,607

There are several methods of recovery available to Local Authorities. These are as follows:- (see Appendix 2)

Attachment to Earnings

Attachment to Benefits

Payment Arrangement

Referral to Enforcement Agents

Committal Hearing where the debtor could be sent to prison

If all recovery fails or we are unable to trace the debtor then cases will be prepared for write-off.

Policies & Procedures

Corporate Fair Debt Policy

Debt Advice

Vulnerable cases (Vulnerability Officer Val Hammond)

Summons Surgery

Enforcement Agents

Rundles & Co

Stanford & Green

Mid Kent Enforcement Services

They wear body cameras and have a vulnerability policy

The current amount of Business Rates debt outstanding is £907,321 for debt pre April 2017

Greenhalgh Kerr

Networking

Kent Revenues Group

Debt Carried Forward from January 2018

£6,436,638

Total Debt Outstanding as March 2018 £6,068,877

Stage	Next Action if no payment or arrangement	Amount £	No Liability Orders
Pre Bailiff Stages			
14 DAY LETTER	account instructed to bailiffs	172,040	471
Post Liability Order Stages			
ARRANGEMENT	broken arrangement or 14 day letter	791,765	2736
ATTACHMENT OF EARNINGS	14 day letter or pending warrant	31,683	50
ATTACHMENT OF ESA	14 day letter or pending warrant	41,606	197
ATTACHMENT OF INCOME SUPPORT	14 day letter or pending warrant	30,765	151
ATTACHMENT OF PENSION CREDITS	14 day letter or pending warrant	4,587	22
ATTACHMENT OF UNIVERSAL CREDITS	14 day letter or pending warrant	974	2
BROKEN ARRANGEMENT	bailiffs	43,687	302
BANKRUPTCY/INSOLVENCY	submit proof of debt and then write off	63,569	72
CHARGING ORDER	order for sale if appropriate	60,480	48
DEBT RELIEF ORDER	submit proof of debt and then write off	9,900	24
DECEASED	payment from estate or written off	25,591	62
IVA (Individual Voluntary Arrangement)	payment of dividend or write off	95,805	196
ON HOLD	dependant on reason for on hold	86,102	183
OUTSTANDING BALANCE LETTER	attachment or pending warrant or 14 day letter	92,509	152
PENDING ATTACHMENT OF BENEFIT	Attachment of benefit when one order finishes	90,438	306
PENDING ATTACHMENT OF EARNINGS	attachment of earnings order when one order finishes	0	0
POST ATTACHMENT OF BENEFITS	14 day letter	35	4
POST ATTACHMENT OF EARNINGS	14 day letter	0	0
TRACE	outstanding balance letter or 14 day letter dependant on the age of debt	479,614	740
VULNERABLE	depends on circumstances	19,267	41
WRITE OFF	debt will be written off.	27,585	489

Bailiff Stages

BAILIFFS	pending warrant	65,671	192
RUNDLES	pending warrant	805,102	2971
STANFORD AND GREEN	pending warrant	642,403	1567
MKES	pending warrant	1,294,091	2313

Post Bailiff Stages

BAILIFF NULLA BONNA	attachment or pending warrant	5,018	12
POST BAILIFF INCOME AND EXPENDITURE	attachment or pending warrant	203,840	409
COMSPAR	warrant for arrest	8,610	17
PENDING WARRANT	warrant for arrest	523,987	987
WARRANT WITH BAIL	arrest and bailed to attend a hearing.	120,125	135
NO BAIL WARRANT	arrest and taken to court	18,012	25
COMMITTAL HEARING	means enquiry hearing	1,084	2
SUSPENDED COMMITAL SENTENCE	payment or committal to prison	71,681	129
Prison for Non Payment of Council Tax	write off or payment	11,929	
PRISON (customer in prison for whatever reason)	dependant on reason for imprisonment	0	0
GREENHALGH KERR	Bankruptcy	129,321	131

6,068,877

Council Tax Collected In Year and as at 27 March 2018

Council Tax

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
In Year	%	96.50	94.02	96.01	95.76	96.07	96.95	96.90	97.05	96.77	96.88	96.86	96.95	96.47
At 27/3/18	%	99.90	99.80	99.80	99.70	99.67	99.61	99.49	99.39	99.13	98.76	98.48	98.01	96.80

NNDR

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
In Year	%	99.50	98.91	98.16	97.62	98.82	97.07	97.49	97.91	97.90	98.38	98.51	99.11	97.05
At 27/3/18	%	100.00	100.00	99.90	99.81	99.85	99.77	99.68	99.29	99.32	99.45	99.54	99.45	98.63

