

ANGUS COUNCIL

RESOURCES AND CENTRAL SERVICES COMMITTEE

17 JUNE 2004

SUBJECT: COUNCIL TAX & NON-DOMESTIC RATES COLLECTION PERFORMANCE

REPORT BY DIRECTOR OF FINANCE

Abstract: This report gives Members collection performance of Council Tax and Non-Domestic Rates for the year ended 31 March 2004, and sets out comparison with previous financial years subject to audit.

1 RECOMMENDATION

1.1 It is recommended that Members note the information given in this report.

2 BACKGROUND

2.1 This report shows the collection performance figures to the end of March 2003. The figures are subject to audit.

3 COUNCIL TAX COLLECTION PERFORMANCE

3.1 Appendix A sets out the figures and shows that the collection rates are as follows:

Year	Assumed Collection Rate at Tax Setting %	Collection At 31/03/03 %	Collection At 31/03/04 %
2003/4	98.0	N/A	95.60
2002/3	96.0	95.36	96.81
2001/2	96.0	97.25	97.54
2000/1	96.0	97.78	97.90
1999/0	96.0	98.05	98.18
1998/9	96.0	98.28	98.40
1997/8	96.0	98.40	98.49
1993/4 to 1996/7	TRC 97.0 ADC 96.0 AC 96.0	98.31	98.37

3.2 The collection rate for 2003/4 at 95.60% compares with 95.36% for 2002/3 and again shows an increase in in-year performance. This means that since 1996 there has been an annual improvement in the in-year collection rate. Up to the financial year 2002/3 there had only been four other councils that had achieved such an annual improvement; it is not known presently what the position at the end of 2003/4 would be.

3.3 The above reporting for Council Tax is on the basis of amalgamating cash and benefits compared to net amount collectable. The Statutory Performance Indicator

(SPI) is on the basis of netting benefits off the net collectable to compare with cash collected.

- 3.4 The SPI for Council Tax collection for 2002/3 was a collection rate of 94.7%. The comparable figure for 2003/4 (subject to audit) is 95.0%.

4 NON-DOMESTIC RATES COLLECTION PERFORMANCE

- 4.1 The following table shows the cumulative collection performance over the past 5 years for non-domestic rates. The amounts outstanding at 31 March 2004 are also shown.

	2003/4 £000	2002/3 £000	2001/2 £000	2000/1 £000	1999/0 £000
Net Amount Due	24,246	24,057	23,024	22,126	21,241
Net Cash Collected	23,775	23,721	22,743	21,880	20,997
Percentage Collected	98.05%	98.6%	98.8%	98.9%	98.9%
Write offs	4	105	167	211	227
Outstanding at 31 March 2004	463	232	113	35	18

- 4.2 The Statutory Performance Indicator (SPI) for 2002/03 was 96.6%.

5 FINANCIAL IMPLICATIONS

- 5.1 The performance figure is in line with general expectation and there are no financial implications not already assumed.

6 HUMAN RIGHTS IMPLICATIONS

- 6.1 There are no Human Rights Implications arising from this report.

7 CONSULTATION

- 7.1 The Chief Executive and Director of Law and Administration have been consulted.

8 CONCLUSION

- 8.1 The figures (which are subject to audit) contained in this report indicate a continuation of improvement of in-year collection of Council Tax. This is encouraging.

NOTE No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973, (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above Report.

Appendix A

**Angus Council
Council Tax Collection**

	2003/4	2002/3	2001/2	2000/1	1999/0	1998/9	1997/8	1993/4 to 1996/97
	£000	£000	£000	£000	£000	£000	£000	£000
Net Amount Collectable [A]	37,227	34,553	31,859	29,686	28,011	26,873	25,577	92,631
Benefits and Transitional Relief [B]	4,665	4,303	4,035	3,755	3,559	3,471	3,660	11,499
Cash Collected [C]	30,923	29,149	27,040	25,307	23,942	22,971	21,530	79,623
Percentage Income Collected [(B+C)/A]	95.60	96.81	97.54	97.90	98.18	98.40	98.49	98.37