

# **WEST DUNBARTONSHIRE COUNCIL**

## **Report by the Chief Executive**

**Corporate and Efficient Governance Committee : 28 November 2007**

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### **Subject : Change to Council Tax Billing Date**

#### **1. Purpose**

- 1.1** The purpose of this report is to seek Committee approval for the payment date for council tax to be changed from the 28<sup>th</sup> of the month to the 1<sup>st</sup> of the month. This change would be effective from 1 April 2008 with the issue of the new bills for 2008/09.

#### **2. Background**

- 2.1** The Council currently has a first payment date of 28<sup>th</sup> April with subsequent instalments falling due on the 28<sup>th</sup> of each month thereafter until the final instalment falls due on 28<sup>th</sup> January.
- 2.2** Follow up on non payment can only commence once an instalment has been missed and as such would not normally commence until mid May each year.

#### **3. Main Issues**

- 3.1** The purpose of this proposed change is that it will contribute to an improved collection target by allowing the collection and recovery process to commence 27 days earlier than as at present. Council tax would still have a standard instalment profile of 10 monthly instalments that would commence on 1 April 2008 rather than 28 April 2008.
- 3.2** The Council's preferred method of payment is by direct debit and, in order to promote this facility, it is proposed to offer a range of direct debit payment dates i.e. 1<sup>st</sup>, 15<sup>th</sup> and 28<sup>th</sup> of each month. Direct debit is the most efficient payment method for the taxpayer and the Council and it is anticipated that many taxpayers will convert to direct debit as a result of this change.
- 3.3** A communication plan will be put in place to ensure that all taxpayers are advised of this change as early and as frequently as possible before 1 April 2008 so as to allow them to plan for making their first council tax payment earlier.

#### **4. Personnel Issues**

- 4.1** There are no personnel issues.

## **5. Financial Implications**

- 5.1** It is anticipated that the earlier billing date will contribute to an improved collection rate. Any associated costs of collecting direct debit payments will be contained within existing budgets.

## **6. Risk Analysis**

- 6.1** There was no requirement for a risk analysis.

## **7. Conclusions**

- 7.1** It is anticipated that the earlier billing date will contribute to an improved collection rate. The earlier payment date will also improve the cash flows of the Council.

## **8. Recommendations**

- 8.1** **Committee is invited to approve the payment date for Council Tax from the 28<sup>th</sup> of the month to the 1<sup>st</sup> of the month with effect from 1 April 2008.**

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**David McMillan**  
**Chief Executive**  
**Date: 15 November 2007**

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**Appendix:** None

**Background Papers:** No background papers

**Wards Affected:** All Wards