

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Executive

Corporate and Efficient Governance Committee : 28 November 2007

Subject : Council Tax Annual Statements

1. Purpose

- 1.1** The purpose of this report is to update Committee on the issue of council tax annual statements and to make recommendations for their future issue.

2. Background

- 2.1** In June 2007 the Corporate Services Committee approved the production and distribution of a council tax statement to taxpayers.
- 2.2** A pilot exercise of 1,000 cases was conducted in August and on the basis of feedback received, the full remaining balance of statements was issued in October. Statements were only issued to taxpayers with an arrears balance.

3. Main Issues

- 3.1** The statements issued to debtors this year contained details of council tax only. In total, approximately 17,000 statements were issued to taxpayers. A significant element of the feedback received related to taxpayers who have already entered into repayment arrangements. The wording of future statements will be revised so as to minimise the requirement for this type of feedback.
- 3.2** It is also recommended that future statements will contain details of other accounts outstanding with the Council. This will include, where appropriate, residual Community Charge, National Non-Domestic Rates and Sundry Debtor accounts. Council House Rents will not be included in the exercise proposed for February/March 2008.
- 3.3** It is intended that statements will be issued in February/March in future years. It is considered that the statement will be more meaningful if it is produced after the final instalment has fallen due for a year and will also serve as early notice of putting arrangements in place for the next year's liability.
- 3.4** The statement will include all balances known for the liable persons for each year and covering all their known previous addresses. It is not proposed to issue a statement to households with fully paid liabilities.

- 3.5 The statement will advise that the sums quoted relate to all debts currently known to the Council but the Council reserves the right to review the figures if new information comes to light regarding a person's liability. There will also be contact details for further information and to agree repayment arrangements.

4. Personnel Issues

- 4.1 There are no personnel issues.

5. Financial Implications

- 5.1 The costs associated with the issue of annual statements will be approximately £3,300 and will be contained within the revenue estimates for 2007/08.

6. Risk Analysis

- 6.1 There is no requirement for a risk analysis.

7. Conclusions

- 7.1 The issue of annual statements will provide meaningful information to households. They will also promote the agreement of arrangements to address outstanding liabilities.

8. Recommendations

8.1 Committee is invited to:

- a) **Note the issue of Council Tax statements in October, and,**
- b) **Approve the issue of statements by March each year detailing balances associated with council tax, community charge, non domestic rates and sundry debtors.**

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Date: 15 November 2007

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Appendix: None

Background Papers: No background papers

Wards Affected: All Wards