

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Executive

Corporate Services Committee : 27 June 2007

Subject: Council Tax Statement

1. Purpose

- 1.1** The purpose of this report is to advise Committee of proposals for an annual council tax statement.

2. Background

- 2.1** Council Tax demand notices are issued each year to every household in West Dunbartonshire. The regulations governing council tax notices prescribe that each year is treated as a separate liability. As such the annual demand notice will not advise of any balances outstanding for prior years.

3. Main Issues

- 3.1** There are currently in excess of 13,000 live accounts in arrears of Council Tax. The arrears cover multiple financial years. A review of follow up procedures within Council Tax indicated that many council taxpayers are not fully aware of liabilities that exist for prior years and/or previous addresses. The issue of an annual statement has been proposed as a solution to this problem.
- 3.2** It is proposed that a statement will be issued to all households with an outstanding balance for council tax, community charge, sundry debtor income or non-domestic rates. The statement will include all balances known for the liable persons for each year and covering all their previous addresses. It is not proposed to issue a statement to households with fully paid liabilities.
- 3.3** 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.
- 3.4** It is intended that the notices will begin to be issued on a pilot basis in early August and that the assistance of the Public Relations service will be sought so as to launch the new venture. Notices will initially be issued on a phased basis so as to deal with any feedback and will be issued annually thereafter. It is anticipated that all notices will be issued by December of this year.
- 3.5** The cost of this activity will be approximately £2,000 and this will be met from the council tax postages budget. However, it is anticipated that this sum will be offset by additional incomes secured by repayment arrangements.

3.6 A report on progress will be submitted to the autumn meeting of the Corporate Services Committee.

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 £2,000 are provided for within the revenue estimates for 2007/08.

6. Risk Analysis

6.1 A risk assessment is not required for this report.

7. Conclusions

7.1 Council tax notices do not give any information regarding outstanding liabilities for prior years.

7.2 The issue of an annual statement would seek to overcome this shortfall.

8. Recommendations

8.1 **Committee is invited to approve the production and issue of annual council tax statements and to note that an update on progress will be reported to a future meeting.**

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David McMillan
Chief Executive
Date: 14 June 2007

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Appendix None

Background Papers: None

Wards Affected: All Wards