

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Executive

Corporate Services Committee: 27 June 2007

Subject: Recovery of Arrears

1. Purpose

- 1.1** The purpose of this report is to update Committee on the recovery of arrears in respect of residual community charge (poll tax).

2. Background

In March 2007, the Corporate Services Committee requested that a review be undertaken with regard to the caseload of poll tax debtors currently lodged with the Sheriff Officer.

3. Main Issues

- 3.1** Poll tax was in place from 1 April 1989 until 31 March 1993. When West Dunbartonshire Council assumed the responsibility for these debts on 1 April 1996, all outstanding arrears cases had already been passed to the Sheriff Officer for collection. As the community charge register is closed for new entries, there can be no further poll tax liabilities created. The Council has a fiduciary duty to attempt to recover all sums due to the Council.
- 3.2** The arrangement in place with the Sheriff Officer is to continue with the recovery of outstanding monies in respect of poll tax and to attempt, on an ongoing basis, to trace debtors for whom no repayment arrangement is currently in place. As with all debts passed to the Sheriff Officer, an agreement is in place whereby if the Council or the Sheriff Officer identifies that a debtor is in receipt of state benefit, the case is referred back to the Council.
- 3.3** A review has commenced with the Sheriff Officer to update the data held by them in respect of poll tax debtors so as to identify cases in receipt of state benefit including, where possible, the state retirement pension. All such cases are being returned to the Council. However, the data held by the Council and the Sheriff Officer will not necessarily identify all such cases. In these instances, if either party comes across information identifying a debtor as falling into these categories, the debt is returned to the Council for action.

4. Personnel Issues

- 4.1** There are no personnel issues.

5. Financial Implications

- 5.1** The Council has a fiduciary duty to collect all sums due to it. All sums collected in respect of poll tax are credited to the General Fund.

6. Risk Analysis

- 6.1** The Council has a duty to collect all sums due to it. These debts are valid and will be pursued. The recovery of these arrears helps fund vital Council services. In addition, many people have settled their liability in full and the Council could be open to criticism if it failed to take all reasonable steps to recover outstanding poll tax arrears from like type cases.

7. Conclusions

- 7.1** An exercise has commenced with the Sheriff Officer to analyse the debtors and return all benefit cases to the Council.

8. Recommendations

- 8.1** The Committee is invited to note the review of the caseload currently lodged with the Sheriff Officer.

David McMillan
Chief Executive
Date: 11 June 2007

Wards Affected: All Wards

Appendix: None

Background Papers: No background papers

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