

**POLICY AND RESOURCES CABINET BOARD  
10<sup>TH</sup> FEBRUARY 2011**

**DIRECTORATE OF FINANCE & CORPORATE SERVICES**

**REPORT OF THE HEAD OF REVENUES & CUSTOMER SERVICES  
- M. JONES**

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**Part 1 - Doc.Code: PRB-100211-REP-FS-MJ**

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## **SECTION A**

### **ITEM 1**

#### **COUNCIL TAX - RECOVERY OF COSTS**

##### **Purpose of Report**

1. To determine the level of costs to be recovered from council taxpayers in respect of the issue of summonses and the granting by the Magistrates of liability orders.

##### **Background**

2. The legislation governing the administration of council tax provides that reasonable costs may be recovered:
  - on the issue of a summons
  - on the granting by the Magistrates of a liability order.
3. Current costs are recovered as follows:
  - on the issue of a summons - £36.50
  - on the granting of a liability order - £21.50
4. It is normal policy to review the level of costs charged on an annual basis, and to increase those costs broadly in line with inflation. It is recommended, therefore, that the following level of costs be charged for 2011/12:
  - on the issue of a summons - £38.00
  - on the granting of a liability order - £22.00
5. This represents an overall increase of 3.4%, which compares with an increase of 4.7% in the Retail Prices Index for all items (both including and excluding mortgage interest) from November 2009 to November 2010. In the current economic climate, it is considered that this is a reasonable increase.

##### **Recommendation**

6. It is recommended, therefore, that the costs be increased with effect from 1<sup>st</sup> April 2011 to the following:
  - on the issue of a summons - £38.00
  - on the granting of a liability order - £22.00

### **Reason for Proposed Decision**

7. To increase costs broadly in line with inflation.

### **List of Background Papers**

9. Council Tax (Administration & Enforcement) Regulations 1992

### **Wards Affected**

10. All.

### **Officer Contact**

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**COMPLIANCE STATEMENT**

**COUNCIL TAX - RECOVERY OF COSTS**

(a) **Implementation of Decision**

The decision is proposed for implementation after the 3 day call-in period.

(b) **Sustainability Appraisal**

**Community Plan Impacts:**

Economic Prosperity	No impact
Education and Lifelong Learning	No impact
Better Health and Well Being	No impact
Environment and Transport	No impact
Crime and Disorder	No impact

**Other Impacts:**

Welsh Language	No impact
Sustainable Development	No impact
Equalities	No impact
Social Inclusion	No impact

(c) **Consultation**

There has been no requirement under the Constitution for external consultation on this item.

## **ITEM 2**

### **BUSINESS RATES - RECOVERY OF COSTS**

#### **Purpose of Report**

1. To determine the level of costs to be recovered from business ratepayers in respect of the issue of summonses and the granting by the Magistrates of liability orders.

#### **Background**

2. The legislation governing the administration of business rates provides that reasonable costs may be recovered:
  - on the issue of a summons
  - on the granting by the Magistrates of a liability order.
3. Current costs are recovered as follows:
  - on the issue of a summons - £38.00
  - on the granting of a liability order - £30.50
4. It is normal policy to review the level of costs charged on an annual basis, and to increase those costs broadly in line with inflation. However, for 2011/12, new regulations will limit the combined total charged to £70.00.
5. It is recommended, therefore that the following level of costs be charged for 2011/12:
  - on the issue of a summons - £39.00
  - on the granting of a liability order - £31.00.
6. This represents an overall increase of 2.2%.

#### **Recommendation**

7. It is recommended, therefore, that the costs be increased with effect from 1<sup>st</sup> April 2011 to the following:
  - on the issue of a summons - £39.00
  - on the granting of a liability order - £31.00

#### **Reason for Proposed Decision**

8. To increase costs broadly in line with inflation, subject to the limit on the total level of costs permitted to be charged.

### **List of Background Papers**

8. The Non-Domestic Rating (Collection & Enforcement) (Local List) Regulations 1989
9. Consultation: Summary of Results re Council Tax & Business Rates: Recovery of Costs of Enforcement – Welsh Assembly Government 25<sup>th</sup> October, 2010

### **Wards Affected**

10. All.

### **Officer Contact**

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## **COMPLIANCE STATEMENT**

### **BUSINESS RATES - RECOVERY OF COSTS**

(a) **Implementation of Decision**

The decision is proposed for implementation after the 3 day call-in period.

(b) **Sustainability Appraisal**

**Community Plan Impacts:**

Economic Prosperity	No impact
Education and Lifelong Learning	No impact
Better Health and Well Being	No impact
Environment and Transport	No impact
Crime and Disorder	No impact

**Other Impacts:**

Welsh Language	No impact
Sustainable Development	No impact
Equalities	No impact
Social Inclusion	No impact

(c) **Consultation**

There has been no requirement under the Constitution for external consultation on this item.