

**POLICY AND RESOURCES CABINET BOARD
22nd JANUARY 2009**

DIRECTORATE OF FINANCE & CORPORATE SERVICES

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

INDEX OF REPORT ITEMS

Part 1 - Doc.Code: PRB-220109-REP-FS-MJ

SECTION A - MATTERS FOR DECISION		
<i>Report Item</i>	<i>Page Nos.</i>	<i>Wards affected</i>
1. Council Tax – Recovery of Costs	2 – 4	All
2. Business Rates – Recovery of Costs	5 – 7	All

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 - £35.00
 - on the granting of a liability order - £20.00
4. The levels were determined following a survey of Welsh authorities which indicated that there was a wide variation in the level of costs recovered from £28.00 to £93.00, with our neighbouring authorities, Swansea and Bridgend, charging £60.00 and £93.00 respectively in 2007/08.
5. It is normal policy to review the level of costs charged on an annual basis, and to increase those costs at least broadly in line with inflation. It is recommended, therefore, that the following level of costs be charged for 2009/10:
 - on the issue of a summons - £36.00
 - on the granting of a liability order - £21.00
6. This represents an overall increase of 3.6% and will generate additional income of around £3,000 compared to the 2008/09 budget.
7. By way of comparison, the Retail Prices Index increased from November 2007 to November 2008 as follows:
 - all items (excluding mortgage interest) = 3.9%
 - all items (including mortgage interest) = 3.0%

Recommendation

8. It is recommended, therefore, that the costs be increased with effect from 1st April 2009 to the following:

• on the issue of a summons	-	£36.00
• on the granting of a liability order	-	<u>£21.00</u>
		<u>£57.00</u>

Reason for Proposed Decision

9. To increase costs in line with inflation.

List of Background Papers

10. Council Tax (Administration & Enforcement) Regulations 1992
Survey of Welsh Local Authorities - December 2007

Wards Affected

11. All.

Officer Contact

12. M. Jones - Head of Revenues & Customer Services
Tel. 01639 764203 email: m.j.jones@npt.gov.uk
S. Jones - Principal Council Tax Officer
Tel. 01639 764236 email: s.jones1@npt.gov.uk

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 - £36.00
 - on the granting of a liability order - £29.00
4. The levels were determined following a survey of Welsh authorities which indicated that there was a wide variation in the level of costs recovered from £28.00 to £93.00, with our neighbouring authorities, Swansea and Bridgend, charging £60.00 and £93.00 respectively in 2007/08.
5. It is normal policy to review the level of costs charged on an annual basis, and to increase those costs at least broadly in line with inflation. It is recommended, therefore that the following level of costs be charged for 2009/10:
 - on the issue of a summons - £37.00
 - on the granting of a liability order - £30.00
6. This represents an overall increase of 3.1% and will generate additional income of around £2,500 compared to the 2008/09 budget.

Recommendation

7. It is recommended, therefore, that the costs be increased with effect from 1st April 2009 to the following:
 - on the issue of a summons - £37.00
 - on the granting of a liability order - £30.00
 - £67.00

Reason for Proposed Decision

8. To increase costs in line with inflation.

List of Background Papers

9. The Non-Domestic Rating (Collection & Enforcement) (Local List) Regulations 1989 Notification
Survey of Welsh Local Authorities - December 2007

Wards Affected

10. All.

Officer Contact

11. M. Jones - Head of Revenues & Customer Services
Tel. 01639 764203 email: m.j.jones@npt.gov.uk
S. Jones - Principal Council Tax Officer
Tel. 01639 764236 email: s.jones1@npt.gov.uk

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.