

## COUNCIL TAX & BUSINESS RATES REPORT CARD 2015/2016

Brief description of the service	Key priorities for 2015/2016
<p>The Council Tax Section is responsible for the billing and collection of Council Tax in excess of £63m from over 65,000 domestic properties in the borough.</p> <p>The Non Domestic Rates Section is responsible for the billing and collection of Business Rates in excess of £40m from nearly 4,000 commercial premises in the borough.</p>	<ul style="list-style-type: none"><li>- To continue to ensure Council Tax and Business Rates are calculated and collected in a timely manner in accordance with current legislation.</li><li>- To monitor Council Tax and Business Rates recovery rates on a monthly basis to ensure prompt recovery of taxes.</li><li>- To ensure accuracy of the Council Tax Base to support the budget setting process.</li><li>- To fully implement the Council Tax recovery policy.</li><li>- To successfully implement the new BIDS initiative with regards to billing and collection.</li><li>- To provide more information which will be accessible via the internet, including on-line application forms for discounts / exemptions for Council Tax.</li></ul>

# Story behind the performance

The teams' focus continues to be upon the prompt billing and recovery of Council Tax and Business Rates. In 2014 members passed a new Council Tax recovery policy which includes the ability to undertake more severe forms of recovery action such as the use of charging orders, bankruptcy and committal action.

During 2014/15 and 15/16 bankruptcy proceedings were commenced on 14 tax payers, 3 tax payers paid in full prior to the bankruptcy hearing, 7 tax payers have been made bankrupt and assets are currently being realised, the remaining 4 tax payers are awaiting a bankruptcy court date. On the 3<sup>rd</sup> November 2015 our first committal hearing at Swansea Magistrates' court was heard. The customer was sentenced to 90 days which was suspended pending receipt of £1,000 by 5pm on that day and a payment plan for £200.00 per month thereafter until the debt was paid in full. The tax payer immediately paid £1,000 and a payment plan has been set up to recover the outstanding balance. The use of severe remedies remains a huge challenge as the process is labour intensive and time consuming, however when all other avenues of recovery have been exhausted it is important to consider these options in order to maximise income to the Authority.

# Story behind the performance

A programme of visiting customers and telephoning customers in order to resolve Council Tax arrears began in 2014/15 and is continuing in 2015/16, this has proved successful in negotiating payment of debt and ongoing Council Tax liability. However this process is labour intensive and with staff cutbacks is unlikely to be maintained in 2016/17.

In 2014/15 the Council Tax recovery rate was 97.5%, an increase on 2013/14 where the rate was 97.3%.

The current collection rate (as at 11.11.15) for Council Tax is 66.746%, this compares to the 66.730% at the same time last year.

The current collection rate (as at 11.11.15) for Business Rates is 69.210%, this compares to the 71.823% at the same time last year. The drop in collection rate for Business Rates is due to many business rates payers choosing to pay over 12 months in 2015/16 as opposed to 10 months in 2014/15.

# Performance measures

Measure	14/15 Performance	15/16 Q1 Apr - June	15/1 Q2 July - Sept	15/1 Q3 Oct - Dec	15/1 Q4 Jan - Mar	15/16 Cumul. Qtr 3 (latest)
<b>Financial:</b>						
<b>Council Tax collection rate</b>	97.5	29.2	28.0			57.2
<b>Business Rates collection rate</b>		36.3	24.3			60.6

# Performance Measures

No of complaints received (including those received for the Welsh Language Scheme)	n/a	2	3		5
No of compliments received	n/a	1	2		3
No complaints upheld at stage 1	n/a	0	0		0
No complaints upheld at stage 2	n/a	0	1 partially upheld		1 partially upheld
Average days taken to respond – Stage 1	n/a	1	6		7
Average days taken to respond -Stage 2	n/a	n/a	n/a		

## Next key actions for 2015/2016

What	Who	By When
To ensure discounts / exemptions have been reviewed and new housing developments identified in order to establish accuracy of the Council Tax Base.	Ann Hinder Angela Greenway	November 2015
To embrace and support the “Digital by design” initiative. To provide Council Tax information on the Council’s website including forms that can be completed on-line enabling customers to access the service 24/7.	Ann Hinder Sharon MacFarlane Angela Greenway	March 2016
Increase the number of committal proceedings for non payment of Council Tax.	Ann Hinder	March 2016
Seek to maintain/improve recovery rates for Council Tax and Business Rates.	Ann Hinder	March 2016
To fully implement billing and collection of the new BIDS initiative.	Ann Hinder Philippa Hill	March 2016

# Housing Benefits / CTRS / Financial Assessments

Brief description of the service	Key priorities for 2015/2016
<p>The Housing Benefits / CTRS / Financial Assessments Section is responsible for the “means testing” of entitlement to financial support in respect of liability for Rent, Council Tax and Community Care charges.</p>	<ul style="list-style-type: none"> <li>- To continue to ensure entitlements are calculated and awarded in a timely and accurate manner in accordance with current legislation.</li> </ul>
<p>It is also responsible for payments to providers in respect of support services.</p>	<ul style="list-style-type: none"> <li>- To monitor benefit overpayment recovery rates on a regular basis to ensure prompt and efficient recovery of debts.</li> </ul>
<p>Annually:-</p>	
<p>The section is responsible for the assessment and payment of approximately £54 million in housing benefit to 13,000 tenants.</p>	<ul style="list-style-type: none"> <li>- To ensure the effective and efficient introduction of Universal Credit from the authority`s perspective and help those entitled to Universal Credit to make claims and manage their budget effectively.</li> </ul>
<p>It awards approximately £16 million in council tax support to 19,000 council tax payers.</p>	<ul style="list-style-type: none"> <li>- To provide support and advice on changes as a result of Welfare reform</li> </ul>
<p>It is responsible for the payment of approximately £26 million in respect of approximately 900 people in residential care,</p>	<ul style="list-style-type: none"> <li>- To minimise the risk of fraud and error with the benefits / assessments systems.</li> </ul>

# Housing Benefits / CTRS / Financial Assessments

Brief description of the service	Key priorities for 2015/2016
<p>Approximately £7 million is assessed as being due for payment by the individuals in residential care.</p> <p>Approximately £6 million is paid to support providers for the provision of home care etc.</p> <p>Approximately £2 million is paid directly to 215 individuals receiving care to arrange their own care provision in the form of “direct payments”</p> <p>It also has a role in the recovery of sums due to the authority in respect of overpaid benefit and community care charges.</p> <p>Approximately £1.3 million overpaid housing benefit is recovered from claimants.</p> <p>Approximately £1.4m is recovered from those who are assessed to pay towards their home care and £0.7 million from those assessed to pay towards their residential care.</p>	<ul style="list-style-type: none"> <li>- To manage the significant reduction in the staffing level of the Financial assessment Team and maintain a high level of service.</li> <li>- To provide more and better information which will be accessible via the internet.</li> </ul>



# Story behind the performance

The teams' focus continues to be upon the prompt and accurate assessment of entitlements to benefit and the collection of liabilities where appropriate.

The teams continue to provide a quality and where possible personal service to its customers. Waiting times, turnaround times, complaints etc. are low level particularly in consideration of the level of assessments carried out.

In 2014/15 106,000 new claims or adjustments to existing housing benefit and council tax support claims were actioned. There were a total of 31 authority errors. As a result of these errors the amount overpaid (and hence not recoverable) was only 0.09% of the total money paid out.

The Financial Assessments Team is undergoing a substantial review following a restructure and the loss of several senior staff but continues to provide a quality service.

# Performance Measures

Measure	14/15 Performance	15/16 Q1 Apr - June	15/16 Q2 July - Sept	15/16 Q3 Oct - Dec	15/16 Q4 Jan - Mar	15/16 Cumul. Qtr 3 (latest)
<b>Financial:</b>						
Benefits speed of processing times	6.86	10.5	10.7			
Benefits accuracy rates	100	100	100			
Benefits overpayment Recovery Rate	34.3.....10.6.....20.2.....( Cumulative ).					

**This change is partly due to a reduction in resources but it should be noted that performance is also dependent on how quickly claimants provide the necessary information to complete or amend a claim. Once all information has been provided it takes an average 6.1 days to process, many assessments will be done on the day the information is received. With regards to changes of circumstances, these are prioritised in order of importance and some changes have little or no effect on actual entitlement. Of the 31,000 new claims / changes of circumstances actioned during the period 12,000 who provided all the information at the first point of contact were actioned within a day of receipt. This demonstrates that the indicators are dictated greatly by how long it takes the claimant to provide all relevant information. The average time taken to complete an assessment after all information has been received is approximately 6 days ( inclusive of weekends ) so in working days is close to 4 days. This is mainly due to the prioritisation as mentioned above.**

# Performance Measures

Customer 14/15							Current Year						
No of complaints received (including those received for the Welsh Language Scheme)													
No of compliments received													
% complaints upheld at stage 1													
% complaints upheld at stage 2													
Average days taken to respond – Stage 1													
Average days taken to respond -Stage 2													

# Next Key Actions For 2015/16

What	Who	By When
<p>To ensure all assessments for entitlement to assistance have been reviewed to establish accuracy and timeliness of assessments.</p> <p>Assessments are subject to continual review to ensure information is correct and up to date.</p>	<p>Kevin Davies, Simon Wilde, Stuart Mason</p>	<p>Continuous</p>
<p>To embrace and support the “Digital by design” initiative. To provide Benefits / CTRS / Financial Assessment information on the Council’s website including forms that can be completed on-line etc. enabling customers to access the service 24/7.</p> <p>Work is ongoing to update information held on the internet. This includes encouraging / enabling contact with the relevant sections by digital means. Many Landlord schedules are now sent by email and NPT Homes receive their benefit notification letters digitally. This will be rolled out to other RSLs shortly.</p>	<p>Kevin Davies,Simon Wilde,Stuart Mason</p>	<p>December 2015</p>
<p>To maintain/improve recovery rates for overpaid housing benefit and help in the recovery of assessment charges.</p> <p>Recovery of all monies owed to the authority is currently under review.</p>	<p>Kevin Davies,Simon Wilde,Stuart Mason</p>	<p>Continuous</p>

# Next Key Actions For 2015/16

What	Who	By When
To help to ensure the effective and efficient introduction of Universal Credit and help those entitled to Universal Credit to make claims and manage their budget effectively. <b>This is progressing well , numbers are small which is enabling us to deal efficiently with those cases which we are involved with.</b>	Kevin Davies, Simon Wilde	Continuous