

Neath Port Talbot County Borough Council

Policy and Resources Cabinet Board

8 March 2017

Report of the Head of Financial Services – David Rees

Matter for Decision

Wards Affected:

All

Council Tax and Business Rates Court Costs.

Purpose of report

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

Background

2. The Council Tax (Administration & Enforcement) Regulations and the Non Domestic Rating (Collection & Enforcement) Regulations 1989 allow the council to levy an additional fee which is equal to the amount of costs reasonably incurred in making an application for a Liability Order through the Magistrates. Reasonable costs are not defined in the regulations, but should reflect the cost to the Council of the processes undertaken in obtaining the Liability Order.

For 2016/17 members approved costs as follows –

Council Tax Costs Charge

- on the issue of a summons - £42.00
- on the granting of a liability order - £24.00

Business Rates Costs Charge

•on the issue of a summons	-	£41.00
•on the granting of a liability order	-	£29.00

It is recommended that the costs for 2017/18 remain at the same levels.

Financial Impact

3. Following a review of the costs associated with each element of recovery work associated with issuing summonses and liability orders the proposed charges will cover the costs incurred by the Council. The projected income has been built into the Council Tax and Business Rates Administration Budgets.

Equality impact assessment

4. There was no requirement for an equality impact assessment in terms of this report.

Workforce impacts

5. There are no workforce impacts arising from this report.

Legal impact

6. There are no legal impacts arising from this report.

Risk management

7. There are no risk management issues arising from this report.

Consultation

8. There is no requirement under the Constitution for external consultation on this item.

Recommendation

9. It is recommended that the costs associated with obtaining a summons and liability order in respect of Council Tax remain at £42.00 for a summons and £24.00 for a liability order and for Business Rates remain at £41.00 for a summons and £29.00 for a liability order.

Reason for proposed decision

10. To enable the Council to continue to charge costs in the recovery of Council Tax in the Magistrates Court.

Implementation of decision

11. The decision is proposed for implementation after the three day call in period.

Appendices

12. None

List of background papers

Council Tax (Administration & Enforcement) Regulations 1992

The Non Domestic Rating (Collection and Enforcement) Regulations 1989.

Officer contact

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