

POLICY AND RESOURCES CABINET BOARD

REPORT OF THE HEAD OF FINANCIAL SERVICES – DAVE REES

15TH JANUARY 2015

SECTION A – MATTERS FOR DECISION

WARDS AFFECTED: ALL

COUNCIL TAX – RECOVERY OF COSTS

1. Purpose of Report

1.1 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.

2. Background

2.1 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.

2.2 Current costs are recovered as follows:

- | | | |
|--|---|--------|
| • on the issue of a summons | - | £40.00 |
| • on the granting of a liability order | - | £24.50 |

2.3 It is normal policy to review the level of costs charged on an annual basis, and to increase those costs. It is recommended, therefore, that the following level of costs be charged for 2015/16:

- | | | |
|--|---|--------|
| • on the issue of a summons | - | £41.00 |
| • on the granting of a liability order | - | £25.00 |

2.4 This represents an overall increase of 2.33%. In the current economic climate, it is considered that this is a reasonable increase.

3. Recommendation

3.1 It is recommended therefore, that the costs be increased with effect from 1st April 2015 to the following:

- on the issue of a summons - £41.00
- on the granting of a liability order - £25.00

4. Reason for Proposed Decision

4.1 To set the 2015/16 administrative costs to be recovered from the issue of summonses and liability orders.

List of Background Papers

Council Tax (Administration and Enforcement) Regulations 1992

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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.