

The key elements of the Revenues Service includes (2022/23 figures):

- **£254.8 million** – Annual amount of Council Tax raised
- **£98.5 million** – Annual amount of Business Rates raised
- **£13.9 million** – Annual payment of Council Tax Support
- **£80 million** - Estimated annual payment of Housing Benefit
- **£50.8 million** – Gross payment of staff salaries (through the LBB payroll service, including schools, excluding Academies) for the period from 1st April 2022 to 30th November 2022
- **£21.3 million** – Payment of Pensions from 1st April 2022 to 30th November 2022
- **£3.01 million** – 1st April 2022 to 30th November 2022 revenue on 6,826 transactions, this includes Kiosk (363 Loomis cash collections during the eight months to 30th November 2022)

Council Tax Data:

In year collection performance by Liberata is shown below:

Best Value Pl's	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Actual 21/22	Actual 01/04/22 to 30/11/22
BV9:CTAX Collected	97.76%	97.50%	97.70%	97.79%	97.93%	98.04%	98.00%	97.86%	96.51%	96.82%	75.35%

Actual 30th November 2022 – 75.35%

The amount of collectable debt raised for the year 2022/23 was **£254.8m** in respect of **142,203** properties.

118 Cheque refunds and **6,160 BACs** refunds totalling **£1,995,907.99** have been issued from 1st April 2022 to 30th November 2022.

The following Council Tax recovery notices were issued:

	31/03/13	31/03/14	31/03/15	31/03/16	31/03/17	31/03/18	31/03/19	31/03/20	31/03/21	31/03/22	Actual 01/04/22 to 30/11/22
Reminders	45,816	56,256	54,745	52,125	55,553	78,657	63,387	57,196	54,201	63,769	43,521
Summonses	16,168	19,267	13,158	9,543	14,052	10,755	9,375	9,561	0	21,132	9,777
Liability Orders	10,868	9,999	8,645	8,337	10,338	9,115	8,105	8,606	0	10,010	8,403
14 day letters – Enforcement Agent warning	12,518	15,816	10,103	12,214	8,247	8,647	10,074	9,129	0	10,518	7,033

The suspension of court hearings in March 2020, which was in response to the national lockdown, meant that no Summonses, Liability Orders or 14 day letters were issued during the 2020/21 year.

The 2021/22 debt carried forward at the 1st April 2022 was **£7,903,573.86**

Council Tax - Summoned Debt	
Summonses / costs	£803,527.46
Arrangement	£764,189.40
Bailiff /14 DAY	£3,690,437.95
Attachment	£2,643.94
Bankruptcy	£0.00
Liability	£378,117.82
Un-summonsed Debt	
Finals	£612,866.02
Un-summonsed	£1,651,791.27
Total	£7,903,573.86

The breakdown analysis of the total **2021/22** debt outstanding at the 1st April 2022 of **£7,903,573.86** is shown above.

The balance of the total **2021/22** debt outstanding as at the **30th November 2022** is **£5,379,011.00** a reduction of **£2,524,562.86**.

Council Tax Arrears Breakdown as at 30th November 2022

	Arrears B/F 31.03.2022	Arrears carried forward	Net reduction	Actual % collection
1997	£61.37	£0.00	£61.37	
1998	111.92	£0.00	£111.92	
2000	£2,371.06	£1,886.67	£484.39	
2001	£6,262.16	£5,517.05	£745.11	
2002	£14,238.00	£1,986.08	£12,251.92	
2003	£24,490.82	£22,284.59	£2,206.23	
2004	£28,871.70	£26,056.89	£2,814.81	
2005	£44,877.79	£43,033.68	£1,844.11	
2006	£67,423.17	£64,887.08	£2,536.09	
2007	£96,419.11	£92,189.08	£4,230.03	
2008	£115,752.48	£113,304.27	£2,448.21	
TOTAL	£400,879.58	£371,145.39	£29,734.19	7.42%
2009	£143,235.61	£135,839.45	£7,396.16	5.16%
2010	£174,315.90	£168,089.70	£6,226.20	3.57%
2011	£229,663.44	£218,834.34	£10,829.10	4.72%
2012	£307,619.88	£296,797.01	£10,822.87	3.52%
2013	£473,883.47	£454,614.47	£19,269.00	4.07%
2014	£611,823.64	£587,118.34	£24,705.30	4.04%
2015	£883,524.41	£772,383.65	£111,140.76	12.58%
2016	£1,054,464.36	£1,007,606.41	£46,857.95	4.44%
2017	£1,412,207.20	£1,344,981.14	£67,226.06	4.76%
2018	£2,020,585.30	£1,865,802.05	£154,783.25	7.66%
2019	£2,983,979.80	£2,643,510.17	£340,469.63	11.41%
2020	£4,435,201.47	£3,618,986.37	£816,215.10	18.40%
2021	£7,903,753.86	£5,379,011.00	£2,524,742.86	31.94%
TOTAL	£23,035,137.92	£18,864,719.49	£4,170,418.43	

Business Rates Data:

In year collection performance by Liberata is shown below:

Best Value PI's	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Actual 21/22	Actual 01/04/22 to 30/11/22
BV10:Rates Collected	98.72%	98.70%	98.80%	99.05%	98.87%	98.53%	98.53%	98.03%	91.89%	95.47%	74.25%

The amount of collectable debt raised for the year 2022/23 is **£98.5 million** in respect of 7,428 properties.

There have been **527** refunds actioned from the 1st April 2022 to the 30th November 2022 amounting to **£3,098,732.63** in respect of vacation and rateable value reductions.

The following recovery notices were issued -

	31/03/13	31/03/14	31/03/15	31/3/16	31/3/17	31/3/18	31/03/19	31/03/20	31/03/21	31/03/22	Actual 01/04/2 to 30/11/22
Reminders Issued	4,023	3,545	4,445	4,263	4,288	3,525	3,245	3,447	1,803	5,350	3,313
Final Notices Issued	2,014	2,472	2,353	1,560	1,960	1,985	1,312	2,201	0	2,874	2,087
Summonses Issued	987	1,091	1,053	535	1,123	768	601	429	0	612	902
Liability Orders	683	771	734	411	525	522	550	438	0	584	891
7 day letters issued	501	No longer used	No longer used	No longer used	No longer used	No longer used	No longer used	No longer used	No longer used	No longer used	No longer used
Accounts passed to Enforcement Agent	645	650	444	283	184	159	203	369	0	545	848

The suspension of court hearings in March 2020, which was in response to the national lockdown, meant that no Summonses, Liability Orders or 14 day letters were issued during the 2020/21 year.

The **2021/22** debt carried forward at 1st April 2022 was **£3,470,176.63**

NNDR recovery stage	Amount
Un-summonsed	£143,668.13
Arrangement	£442,507.63
Enforcement Agent	£823,801.20
Final	£492,119.57
Liability	£342,404.11
Reminders	£252,922.07
Summonsed	£972,753.92
Total	£3,470,176.63

Movement in arrears for reporting period –

Arrears total 2001 - 2021/22 as at **01/04/22** **£7,082,776.09**

Arrears total 2001 - 2021/22 as at **30/11/22** **£3,510,008.71**

Reduction in Overall arrears **£3,572,767.38**

Business Rates Arrears breakdown as at 30th November 2022

	Arrears B/F 31.03.2022	Arrears carried forward	Net reduction	Actual % collection
2001	£137.94	£137.94	£0.00	
2008	£1,143.35	£1,143.35	£0.00	
2009	£938.03	£938.03	£0.00	
2010	£6,732.24	£17,545.64	-£10,813.40	-160.62%
2011	£6,183.11	£1,576.41	£4,606.70	74.50%
2012	£29,929.11	£17,366.06	£12,563.05	41.98%
2013	£39,431.86	£26,106.23	£13,325.63	33.79%
2014	£63,264.40	£30,517.54	£32,746.86	51.76%
2015	£66,997.40	£42,271.25	£24,726.15	36.91%
2016	£138,003.99	£104,104.84	£33,899.15	24.56%
2017	£359,509.81	£265,133.51	£94,376.30	26.25%
2018	£468,082.05	£285,644.22	£182,437.83	38.98%
2019	£1,028,854.35	£582,756.43	£446,097.92	43.36%
2020	£1,466,391.82	£746,115.40	£720,276.42	49.12%
2021	£3,407,176.63	£1,388,651.86	£2,018,524.77	59.24%
	£7,082,776.09	£3,510,008.71	£3,572,767.38	

Backdated revaluations and the removal of discounts and exemptions can result in a backdated increase in arrears

Cashiers Data

The cashiering service dealt with the following transactions in the period 1st April 2022 to 30th November 2022:

Civic Centre Total	Transactions including Kiosk
£3,008,770	6,826

Payroll Data:

The average number of payments made each month/annually is shown below:

	Monthly	Annually
Non-Teaching/Teaching	2,718	32,625
Pensions	5,509	66,107

