

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 5 OCTOBER 2000

STATISTICAL INFORMATION ON REVENUE COLLECTION

Report by the Director of Finance

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to update Members on the position of the Council with regard to billing and collection of local taxes as at 25 August 2000 (Period 5).

2 BACKGROUND

- 2.1 The Director of Finance is responsible for the billing and collection of the current year Council Tax and Non-Domestic Rates and for the collection of arrears of these, and arrears of Community Charge (Poll Tax) which were outstanding at 31 March 1996, in respect of properties within East Ayrshire.

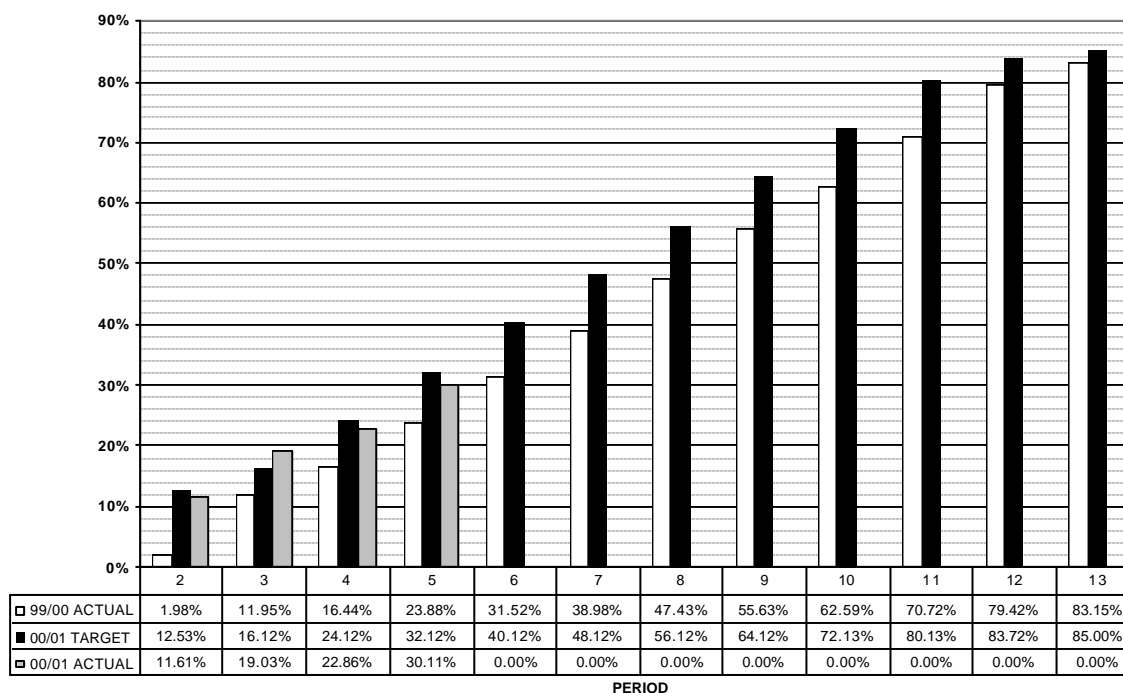
3 GENERAL

- 3.1 Council Tax and Non-Domestic Rates bills were issued during the second half of April 2000. Statutory Reminders and Final Notices have been issued in accordance with the Follow-Up Timetable.

4 COUNCIL TAX

- 4.1 Current Year – 2000/01 target and actual collections by financial period are as shown on the graph below. At 25 August 2000, 30.11% of the Council Tax due during the year had been collected. Collection levels are ahead of last year largely due to earlier payment dates and this has allowed recovery action to be taken earlier. Performance is currently slightly below target but should improve as a result of recovery action taken.

2000/01 COUNCIL TAX - % COLLECTION



Previous years outstanding balances have been reduced by £935,295 since 31 March 2000 as a result of recovery action taken during this period. The balance outstanding at 25 August 2000 for previous years is £15,500,136 and recovery action is continuing to reduce this debt.

5 NON-DOMESTIC RATES

- 5.1** 21% of the total amount due for the year has been collected and recovery action will continue to ensure the target of 88% for the year is met. All Non-Domestic Rates collected are paid over to the Scottish Executive.

6 COMMUNITY CHARGE ARREARS

- 6.1** Community Charge arrears collected during 2000/01 to Period 5 are £169,960. The debt relates to the period from 1988 to 1993 and is becoming increasingly difficult to collect. At current recovery levels it is projected that £420,000 will be recovered in the full year.

7 RECOMMENDATIONS

- 7.1** Members are asked to note current Revenue Collection performance.

Alex McPhee
Director of Finance

IM/JB
19 September 2000

LIST OF BACKGROUND PAPERS NIL

AGENDA