

COUNCIL TAX RECOVERY POLICY

Executive Summary

Council tax provides a large income stream for Surrey County Council, Surrey Police and Crime Commissioner and Woking Borough Council. For 2018/19 the overall net collectable council tax in Woking is over £78M. This represents income of £58.5M for Surrey County Council, £9.8M for Surrey Police and Crime Commissioner and £9.7M for Woking Borough Council. With Police and Local Authorities facing increased funding pressures from Central Government it is important that an effective council tax recovery policy is in place.

Woking Borough Council is responsible for the billing and collection of council tax for domestic properties located within the Borough. The collection rate for 2017/18 was 98.67%. In order to increase collection levels further it is recommended that the Council agree the recovery methods contained within this policy.

It is important that all people that receive council tax bills are treated equally during the billing, collection and recovery process. Those that pay on time should be assured that reasonable efforts are made to recover unpaid amounts from those that fail to pay. Likewise those subject to recovery proceedings should be sure that a fair and consistent approach is taken, particularly because some methods of recovery can have serious consequences for the debtor.

The policy recognises that certain debtors may be vulnerable and that some may have multiple other debts. The policy ensures that sufficient checks are undertaken during the recovery process to identify these people. Certain recovery options are not appropriate where a person is identified as vulnerable and we will act to personalise recovery action to reflect this.

The policy includes the introduction of penalty notices where a person fails to provide certain information, provides false information or fails to notify when a change occurs. Penalty notices therefore provide an opportunity to deter fraud and ensure up to date, accurate information is provided. The current statutory penalties are £70 for the first instance of failure to supply information, or notify the Council, and £280 for failure to comply with a subsequent request for the same information. Unlike council tax payments, this income will be retained by Woking Borough Council in its entirety.

Recommendations

The Executive is requested to:

RECOMMEND TO COUNCIL That

- (i) the Council Tax Recovery Policy, attached at Appendix 1 to the report, be approved;**
- (ii) the Policy be implemented with immediate effect; and**
- (iii) the Finance Director be delegated authority to issue civil penalties under Schedule 3 to the Local Government Finance Act 1992 (and subsequent Orders).**

Council Tax Recovery Policy

Background Papers: None.

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