
EXCERPT FROM THE MINUTES OF THE EXECUTIVE HELD ON 1 JUNE 2012

EX.061/12 PROVISIONAL OUTTURN POSITION 2011/12 FOR COUNCIL TAX AND NATIONAL NON DOMESTIC RATES (Key Decision – KD.005/12)

Portfolio Finance, Governance and Resources

Relevant Overview and Scrutiny Panel Resources

Subject Matter

The Finance, Governance and Resources Portfolio Holder presented report RD.13/12 setting out the 2011/12 provisional outturn and performance position for Council Tax and National Non Domestic Rates.

He informed Members that the estimated outturn of 98.71% suggested that overall liability raised and Council Tax collected would again exceed the budgeted projections of 98.5% (if the collection pattern for recovering 2011/12 arrears followed that of previous years). The impact of increased collection performance was an overall surplus on collection fund of £443,395, the City Council's share of the surplus being £58,513.

The Finance, Governance and Resources Portfolio Holder pointed out that the Council had maintained collection performance so that for the third year running Carlisle was in the 3rd quartile when compared to districts nationally. The Council would never be in a position to move into the higher collection quartiles for the reasons set out at Section 3.1 of the report.

He added that year-end arrears of £939,794 equating to 2.2% of the 'in year' debit collectable was up on the 2010/11 figure of £736,159 (1.9%). Most Councils had reported reduced collection rates in recent years, partly due to the recession and partly because of the introduction of increased empty rates liability from 1 April 2008. Until the Government released national collection rate performance statistics the Council could not determine whether the 0.3% reduction in collection performance mirrored the position nationally. It should, however, be noted that as the Council operated as a collection agency on behalf of the Government in collecting and recovering NNDR the increased collection performance had no financial impact on the Council.

The Finance, Governance and Resources Portfolio Holder said that Officers were tracking the position extremely well. Accordingly he moved the recommendations, which were duly seconded by the Environment and Transport Portfolio Holder.

Summary of options rejected None

DECISION

That the provisional outturn position at 31 March 2012 for Council Tax and National Non Domestic Rates; together with the position with regard to write offs and bad debt trends be noted.

Reasons for Decision

To advise the Executive of Council Tax and Business Rates Collection Performance