

Report of the Managing Director

PRESENTATION BY REVENUE & BENEFITS

1 Purpose of report

- 1.1 To introduce the presentation by Revenue & Benefits.
- 1.2 The presentation relates to the work undertaken in the recovery of unpaid council tax and business rates in support of the council's priority of delivering a resilient and efficient service for local people.

2 Executive summary

None.

3 Appendices

None.

4 Proposed action:

- 4.1 **The committee is invited to NOTE the presentation.**
- 4.2 **The committee is invited to discuss issues relating to the revenue recovery work and identify any matters it recommends be reported to the relevant policy committee for their attention.**

5 Background

This presentation forms part of the general programme for the Partnerships and Performance Committee, reviewing the work of the organisation and partners.

6 Discussion

- 6.1 The committee receives presentations from service areas within the council.
- 6.2 Each presentation gives members an opportunity to learn more about the service and its impact on the borough. After the presentation there is a chance to ask questions of the presenter.
- 6.3 If any items of significance arise, members may wish to request a further report from a relevant officer or make a recommendation for action by a policy committee.
- 6.4 Local taxation recovery and enforcement is one of the core statutory services provided by the Revenue and Benefits team. Local taxation includes the collection of Council Tax for the County Council, Police and Crime Commissioner, Borough Council of Wellingborough and Parish Councils. The service is complex and financial by nature, requiring direct interaction with wide ranges of customers across the Borough and has significant impact on the 'wellbeing' of many citizens.

- 6.5 Due to the wide impact of this service, performance can often be viewed externally as one of the indicators to the 'corporate health' of the Council.
- 6.6 Furthermore as the government are consulting on the reforms to central grant funding and the mechanisms for retaining business rates, ensuring that the service has an effective business rate collection regime is of increased significance to the council.
- 6.7 The borough has 34,700 banded properties for council tax purposes and a net debit of £37m
- 6.8 The borough has 2,645 hereditaments for business rates purposes raising a net debit of £29.2m.

7 Legal powers

- 7.1 The Local Authorities (Alternative Arrangements) (England) Regulations 2001 empower the council to establish one or more overview and scrutiny committees. The Partnerships and Performance Committee has been given the role of reviewing and monitoring the performance of council services and services provided on behalf of the council by external bodies.
- 7.2 The principle legislation for the recovery of business rates is the Local Government Finance Act 1988. The main council tax legislation is the Local Government Finance Act 1992. For levies charged for a business improvement district the Business Improvement Districts (England) Regulations 2004 apply.

8 Financial and value for money implications

There are no such implications arising directly from this report. However, effective review is one of the means by which the council secures effective use of its resources.

9 Risk analysis

Nature of risk	Consequences if realised	Likelihood of occurrence	Control measures
Ineffective action taken to recover business rates, council tax or business improvement district levies	Drop in local taxation collection and revenue for the council and other preceptors.	High	Robust recovery and enforcement procedures. Appropriate resources allocated to the service.

10 Implications for resources, stronger and safer communities, and equalities

There are no direct implications arising directly from this report.

11 Author and contact officer

Nigel Robinson, Principal Revenue & Benefits Manager.

12 Consultees

Richard Watson, Senior Revenue Officer

13 Background papers

There are no background papers to this report.