

FEES AND CHARGES REPORT

APPENDIX 3 – REVENUE SERVICES

1. Service Description

The Revenue Service has a limited number of Fees and Charges, namely:

- Court Costs added to Council Tax Accounts
- Court Costs added to NNDR Accounts

It is the Council's duty to collect all instalments as they become due.

The Council's recovery policy has been prepared in compliance with current legislation, but we try to be responsive to individual circumstances.

Recovery procedures and the Court timetable for Council Tax are agreed in advance and ensures that all taxpayers are treated fairly and objectively.

If an account holder receives a summons, it is because they have not ensured that we have received payments in accordance with notices that have been sent (e.g., the Demand and Reminder Notices).

The Council can ask the Magistrates to issue a 'liability order' if a debtor owes unpaid Council Tax and this is a legal demand for payment. The account holder is allowed to attend the court hearing and give reasons for not paying if they wish and the Council is entitled to request costs be ordered against any payment defaulters to go towards the cost of collection of the debt.

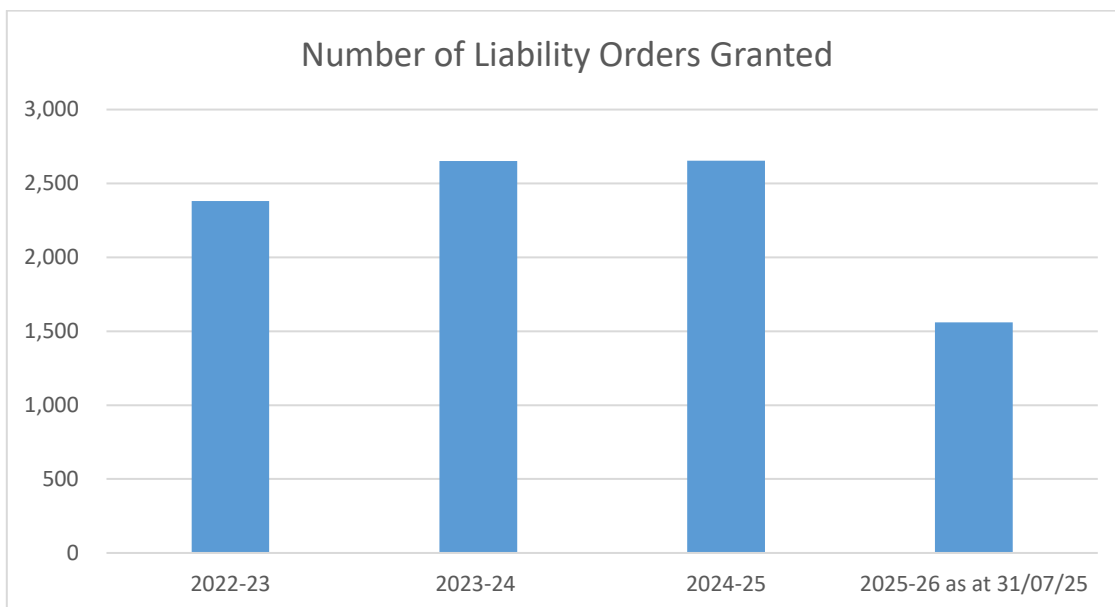
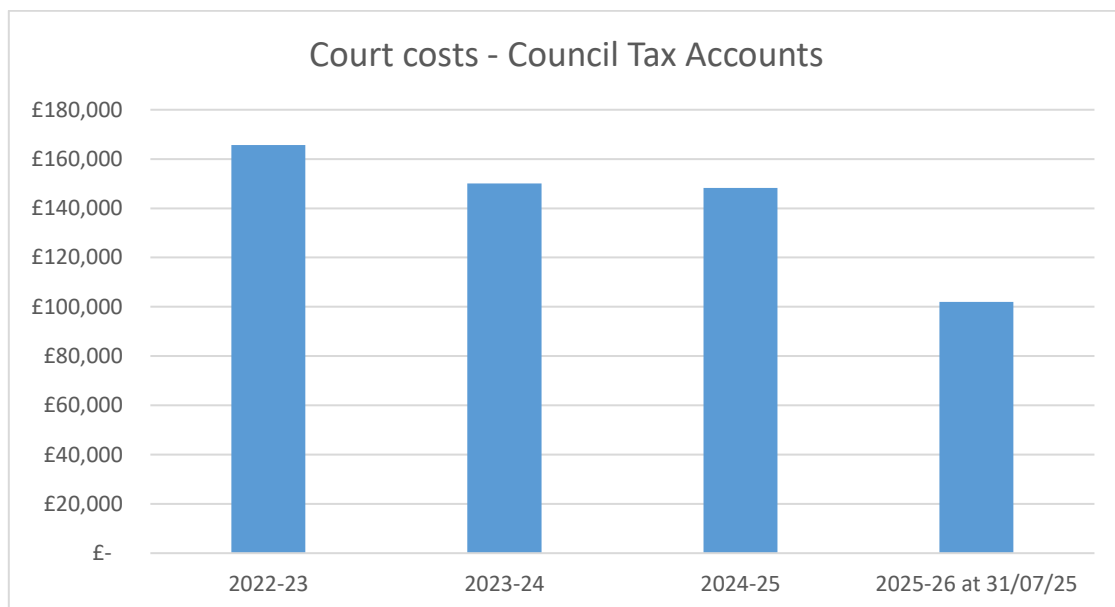
2. Prior years analysis, current financial year projections

Court Costs added to council tax accounts are collected by West Lindsey District Council.

Court Costs added to NNDR accounts are collected by City of Lincoln on our behalf.

The table below illustrates the actual income received for 2022/2023, 2023/2024, 2024/2025 and the forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Summons & Committal Costs Recovered	(165,682)	(163,466)	(144,772)	(162,000)
Total Income	(165,682)	(163,466)	(144,772)	(162,000)
Budget	(162,000)	(162,000)	(162,000)	(162,000)
Income Achieved (Above)/Below Budget	(3,682)	(1,466)	17,228	-



3. Pricing

The council is required to calculate the cost of summons (Court Costs) to ensure the amount charged is reasonable and transparent for court.

The full cost of summons (Court Costs) for Council Tax in 2026/2027 is £76.50. This is an increase of £1.00 from 2025/2026 (1.3%).

The cost of summons for NNDR is provided by the City of Lincoln and is remaining at £82.50 for 2026/2027.

4. Understanding Customers and Markets

If an account holder receives a summons, it is because they have not ensured that we have received payments in accordance with notices that have been sent (e.g., the Demand and Reminder Notices).

5. Proposed Charging

The court costs are added to Council Tax and NNDR accounts and are both Statutory Fixed. The charges are set in March and are not yet published, however it is assumed that the proposed fee will be accepted.

6. Impact on Medium Term Financial Plan (MTFP)

The income budget is to remain at the same level to reflect the forecast income for the current financial year and expected activity for 2026/2027.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(162,000)	(162,000)	(162,000)	(162,000)	(162,000)
Proposed Budget - Summons & Committal Costs Recovered	(162,000)	(162,000)	(162,000)	(162,000)	(162,000)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are asked to approve charges for 2026/2027 to Council as per the below:

statutory/statutory range
non statutory

Policy and Resources Committee		Revenue Services						
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
	£	% Type or £						
Revenues *								
STAT	Court costs added to Council Tax accounts.	£75.50	1.3%	£1.00	£76.50	£0.00	£76.50	OS
STAT	Court costs added to NNDR accounts.	£82.50	0.0%	£0.00	£82.50	£0.00	£82.50	OS

* Charges agreed with Magistrates