

FEES AND CHARGES REPORT

REVENUE SERVICES

1. Service description

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.

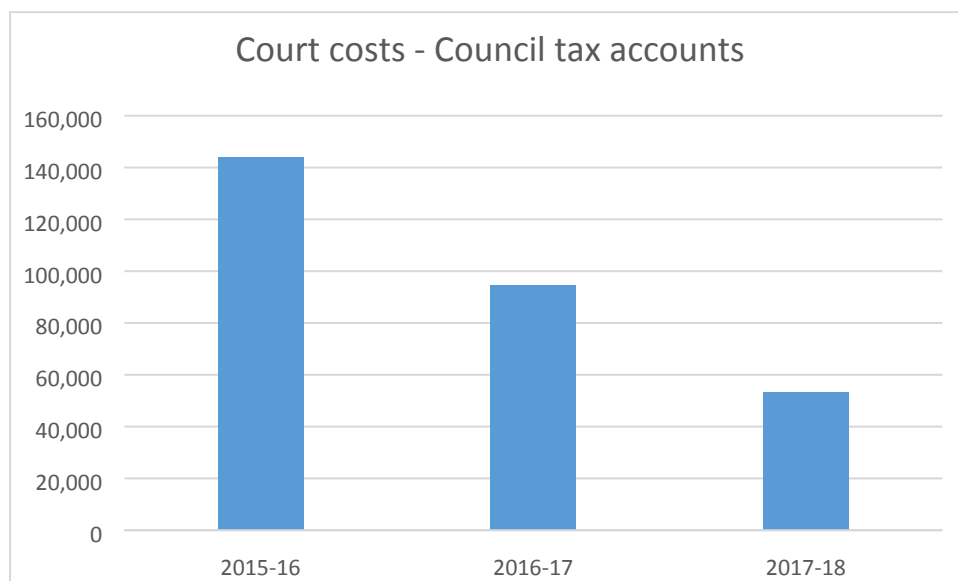
Recovery procedures and the Court timetable for Council Tax is agreed in advance and ensures that all taxpayers are treated fairly and objectively.

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).

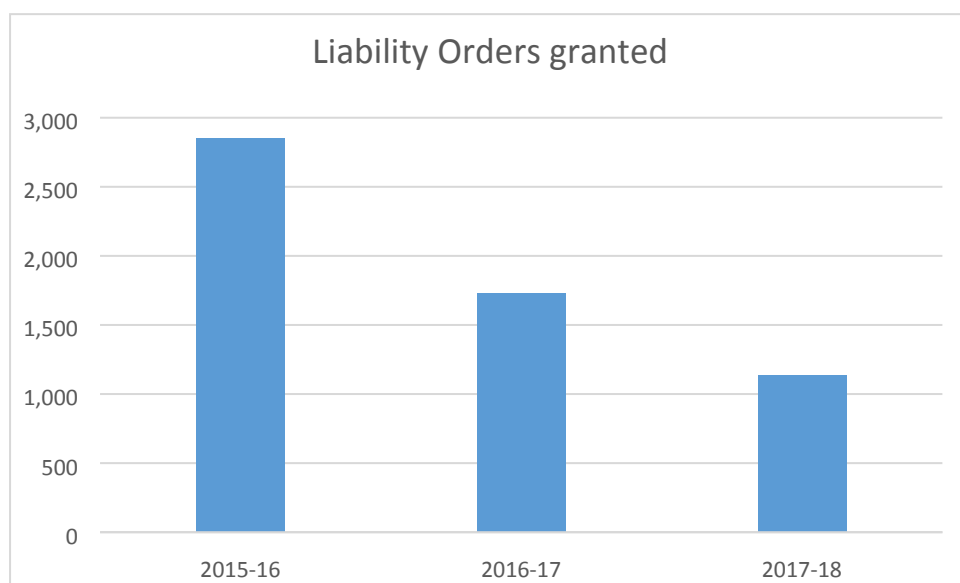
The Council can ask the Magistrates to issue a 'liability order' if a debtor owes unpaid Council Tax and this is a legal demand for payment. The account holder is allowed to go to the court and give reasons for not paying if they wish and the Council is entitled to request costs be ordered against any 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 is collected by City of Lincoln on our behalf.



3. Pricing

Court costs are statutory charges which are fixed, Council Tax £75 and NNDR £85. However the Council is required to calculate the cost of Summons for council tax to ensure the amount charged is reasonable and transparent for court.

For 2017/18 the full cost was £75.91, the fee of £75.00 is therefore reasonable and transparent.

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 added to Council Tax accounts and NNDR accounts are both Statutory Fixed. The charges are set in March and are not yet published, however it is assumed that they will remain unchanged from 2017/18 and 2018/19.

6. Recommendation

Members are asked to approve charges for 2018-19 to Council.

Policy and Resources Committee				Revenue Services			
	2017/18	Proposed Increase		2018/19	VAT Amount	2018/19 Charge Inc. VAT	VAT Rate
	£	% Type	or £	£	£	£	
Revenues *							
Court costs added to Council Tax accounts.	£75.00			£75.00	£0.00	£75.00	OS
Court costs added to NNDR accounts.	£85.00			£85.00	£0.00	£85.00	OS

* Charges agreed with Magistrates