

## Request

Please could you provide details of:

1. The amount of unpaid council tax in the financial year 2023/24
2. The number of cases where council has taken enforcement action for unpaid council tax
3. The required savings in 2023/24 due to reduction in funding from government

## Response

- 1) The amount of unpaid council tax in the financial year 2023/24

£11,394,299.

Please note that this is the unpaid figure at the end of February and is calculated by taking the net collectable debit and deducting the amount of cash collected within the year for 2023/2024.

The net collectable debit can fluctuate within year for a variety of reasons, for example, when new properties are rated or there are changes in the level of discounts & exemptions.

The unpaid figure will also change due to further cash receipting in March 2024 that is due for remaining council tax payments in 2023/2024.

- 2) The number of cases where council has taken enforcement action for unpaid council tax

We have assumed that you have requested data for 2023/2024 and that your definition of 'enforcement action' relates to Enforcement Agency activity.

The number of cases where Wigan Council has taken enforcement action is 10,483.

Please note, cases are recorded in the form of Liability Orders and not based on council tax accounts.

It is possible for an account to have multiple Liability Orders, so the above figures do not reflect the true number of accounts passed to Enforcement Agencies for the period stated.

The figures quoted may also contain a duplicate count of some Liability Orders, for example, where a Liability Order is issued to an Enforcement Agent but returned for reasons such as a debtor absconding, the same Liability Order may be re-referred to an Enforcement Agent (if necessary) at a later date (if traced and there was no engagement from the debtor) and therefore would appear twice in the figures.

- 3) Two year savings target of £10m for the financial years 23/24 and 24/25