



Please provide the following information relating to Council Tax liabilities for the financial year 2024/25.

For clarity: this request refers to all Council Tax accounts where liability fell within the period 1 April 2024 to 31 March 2025, regardless of when the bill was issued.

Please include all accounts where liability covered the whole financial year or any part of the financial year, including part-year tenancies and mid-year changes of liability.

1. Council Tax enforcement actions

a. Number of summonses issued for non-payment of council tax **14498**

b. Number of Liability Orders granted by magistrates for non-payment of council tax **12917**

c. Number of cases referred to enforcement agents (bailiffs) **18552**

Please note, cases are recorded in the form of Liability Orders issued and not based on Council Tax accounts. It is possible for an account to have multiple Liability Orders so the above figures may not reflect the true number of accounts passed to enforcement agencies for the periods stated.

The figures quoted may also contain a duplicate count of some Liability Orders, i.e. 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.

The figures do not account for cases that have been through our internal engagement officers, we are unable to accurately provide these figures.

d. Number of enforcement letters issued by enforcement agents on behalf of the council **50697**

This figure also includes Notice of Enforcement letters and Notice of Enforcement Reminder letters, issued by our internal engagement team.

e. Number of enforcement visits made by enforcement agents on behalf of the council **12383**

This figure does not include visits carried out by our internal engagement team.

2. Fees and charges

- a. The summons fee charged
- b. The Liability Order fee charged
- c. A breakdown of how these fees are calculated or determined

The current fee for a summons and liability order is a total of £62.50.

Please see the attached breakdown provided.

As an authority we have not increased these costs for a number of years and have taken on any additional cost as an authority.

3. Enforcement agent firms used:

The names of all enforcement agent companies used by the council for council tax collection, recovery, and enforcement during 2024/25

The enforcement agent companies we use are Marstons, Rundles, Bristow Sutor. We also have an internal engagement team.

(Please note: I am requesting only the names of the enforcement firms, not contract values or commercially sensitive information.)

4. Households in receipt of Council Tax Reduction (CTR)

This information is not recorded.

- a. Number of cases referred to enforcement agents where the household was in receipt of CTR
- b. Number of Liability Orders granted where the household was in receipt of CTR
- c. For Liability Orders involving households on CTR, a split by:
  - i. Working-age households
  - ii. Pension-age households

5. Attachment of Benefits and Attachment of Earnings

- a. Number of Attachment of Benefits (AoB) requests sent to DWP (e.g., UC or legacy benefits)

Information not recorded and unable to report retrospectively.

- b. Total value of the debt included in AoB requests (regardless of deductions taken)

Information not recorded and unable to report retrospectively.

- c. Number of Attachment of Earnings Orders (AoEOs) issued

1805

- d. Total value of the debt included in AoEOs

Information not recorded and unable to report retrospectively.

- e. Number of households subject to AoEOs who were in receipt of CTR

Information not recorded and unable to report retrospectively.



The costs of £62.50 per case is on the assumption that the council will arrange a schedule of 15 hearings during the course of a financial year and that 15,000 summonses will be issued in total during that year\*

**Staff costs (incl. NI/Superannuation):**

Council Tax Team – relevant allocation of staff, management and associated costs

Monitoring of reminders, arrangements and correspondence	35% of annual time	£952,796
Pre list selection	0.1 day per hearing – 1.8 annual days	£5,375
Pre list checking	0.1 day per hearing – 1.8 annual days	£5,375
Summons production/issue	0.1 day pre hearing – 1.8 annual days	£5,375
Summons arrangements etc	2 days per hearing – 36 annual days	£7,171
Hearing list/liability order	0.5 day per hearing - 9 annual days	£7,031
Attendance at court	0.25 day per hearing – 4.5 annual days	£6,107
<b>Total staff association costs</b>		<b>£989,229</b>

**Other Elements:**

Stationary (summons, inserts, envelopes, listings, reports etc)	£5,850
Postage (2nd class summons) @ 66p	£9,900
Stationary (reminders and finals, inserts, envelopes, listings, reports etc)	£15,494
Postage (2nd class reminders and finals@ 66p)	£26,220
Software costs (per account summonsed)	£5536.34

<b>Total costs associated with 18 hearings</b>	<b>£63,000</b>
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Costs (Local Authority) per summons, based on 24,000 per year	£70.15
Magistrates Court Fees (per summons)	£0.50
	£70.65

<b>Actual costs charged</b>	<b>£62.50</b>
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