



I am submitting a request under the Freedom of Information Act regarding council tax enforcement.

For the financial years 2022/23, 2023/24 and 2024/25 (to date), please provide:

1. The total number of households are on the council tax system.

2022/23 – As at 05/04/2023 – 151,373
2023/24 – As at 03/04/2024 – 152,668
2024/25 – As at 06/04/2025 – 153,487
2025/26 – As at 03/03/2026 – 154,497

2. The number of council tax cases referred to enforcement agents (bailiffs).

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.

2022/23	8636
2023/24	11,101
2024/25	18, 552
2025/26	11, 568

25/26 Is as of 01/03/2026

3. The total value of enforcement fees added to council tax accounts.

We do not hold the information that you have requested in an easily retrievable format. Section 12 of the Freedom of Information Act 2000 (FoIA) relieves a public authority from the obligation to comply with a request for information where the estimated time required to locate, review and extract the information exceeds a certain threshold set out in Regulations (which equates to 18 officer hours). I am satisfied the cost limit applies to your request and will explain why this is the case.

To get an accurate figure of the value of enforcement fees added, we would need to check all accounts that have progressed to the enforcement stages. Allowing for approximately two minutes per account, this would be 49, 857 x 2 minutes = 99, 714 minutes (1661 hours) which therefore exceeds the 18 hour time limit.