

SERVICE DESCRIPTION FORM

Department: Corporate Services	
Service: Taxation Service (Council Tax and Non-Domestic Rates)	
Income	(£000s)
Income from other public sector orgs	247
Fees/Charges	6
Recharge to Housing Revenue Account (HRA)	73
Total	326
<p>The Council Tax charge is set by the Council prior to the commencement of each financial year. It has remained unchanged since 2008-09 at £1,135 for a Band D property as a result of the council adhering to the policy of the Scottish Government.</p> <p>Business rates are set by Scottish Government and all of the monies collected by the council for rates are transmitted to the government for subsequent redistribution to Scottish local authorities via the Revenues Support Grant.</p>	
Description:	
<p>The Taxation Service is responsible for fulfilling the council's statutory duty to administer and enforce Council Tax and Non-Domestic Rates in Moray.</p> <p>At 31 March 2012 the number of chargeable properties were:</p> <ul style="list-style-type: none"> • Council Tax – 42,927 dwellings; • Non-Domestic Rates – 4,152 properties; <p>Taxation Service is a constituent part of the Revenues Section and is responsible for:</p> <ul style="list-style-type: none"> • maintenance of the Council Tax Valuation List and the Non-Domestic Rates Valuation Roll with information provided by the Assessor on properties which are liable to pay these taxes; • determination of liability for the payment of Council Tax/Non Domestic Rates • assessment of any application for a reduction; • issue of bills detailing sums payable for Council Tax/Non Domestic Rates; • review of reductions held in the Council Tax/Non-Domestic Rates databases and to ensure that these entitlements remain valid; • issue of reminder documentation to recover arrears of Council Tax/Non-Domestic Rates; • application to the Sheriff Court to enforce payment of unpaid Council Tax/Non-Domestic Rates; • liaison with the council's Sheriff Officer recovery firms to maximise payment of debts passed to them for enforcement; • provision of a cash-receipting system which permits the council to administer the income that it receives (including payment by credit and debit card); • provision of performance management, income forecast, and database information to the Scottish Government and to external auditors; • provision of front line customer service at Elgin, Buckie, Forres and Keith, to answer enquiries and to provide assistance to Council Tax and Non-Domestic Rate-payers; 	

- provision of a visiting officer service which provides support for vulnerable taxpayers in their homes and facilitates verification of the status of properties for which a reduction ins sought.

Outcomes/impacts:

The principal objective of the Taxation Team is to collect Council Tax and Non-Domestic Rates due. In the last financial year, 2011-12, it collected the following sums:

- Council Tax – £35.137M;
- Non-Domestic Rates – £29.956M;

The Scottish Government gathers performance data on the in-year collection of Council Tax by Scottish local authorities and publishes this data via its website at the end of each financial year.

- At 31 March 2012, Moray Council was equal first (with Stirling Council) amongst mainland Scottish local authorities in the collection Council Tax, having collected 97.3% of the 2011-12 Council Tax due to it.

The Taxation Team deals with significant volumes of enquiries and issues significant volumes of documentation. The largest volumes relate to Council Tax. In the last financial year 2011-12, the Taxation service:

- dealt with almost 24,750 items of work (e.g. changes of address, applications for discount, letters, etc);
- front-line staff dealt with 7,180 Council Tax enquiries;
- conducted 699 home visits (this total is for benefits and taxation services).
- issued over 52,000 ad-hoc Council Tax bills;
- issued 8,100 First Reminders;
- issued 930 second Reminders;
- issued almost 5,000 final notices;
- made over 600 applications for deductions from benefits;
- passed over 5,200 debts to the council's Sheriff Officer recovery firms.

The Taxation Service is required to implement changes to legislation introduced by the Scottish Government and to deal with the revised way of working which will result from the UK Government's welfare reforms agenda:

- the administration of the changes which are likely to stem from the introduction of a Council Tax surcharge on Long Term Empty properties;
- the introduction of revised ways of working resulting from the introduction of a new localised support scheme which will replace Council Tax Benefit;
- maintaining collection rates in response to the impact of these changes.