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**To:** Finance and Resources Policy Board

**On:** 27 January 2016

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**Report by:** Director of Finance and Resources

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**Heading:** Revenues Collection Statement

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**1. Summary**

- 1.1 The report details the collection performance as at 28<sup>th</sup> November 2015 for Council Tax and Non Domestic Rates. It also gives details of the total sums collected for the last year.
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**2. Recommendations**

- 2.1 It is recommended that the Board note the content of the enclosed collection statement.
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**3. Background**

**3.1 Council Tax**

3.1.1 The billable sum for 2015/16 is £68,385,334

3.1.2 The Council Tax Reduction awarded is £12,629,496 amounting to 15.59% of the billable sum, which is 0.94% less than at the same point last year.

3.1.3 The sums collected to date for 2015/16 amount to £53,970,130 which is 78.92% of the billable sum. This is a decrease in cash collection, as a proportion of net charges billed, of 0.1% compared with the same position for 2014/15.

3.1.4 As previously reported to the Board, there has been an increase in the number of new build properties compared with the same period last year. The collection rate position has improved since last reported on 11 November 2015 and it is expected that this will continue during the second half of the year as payments for the new properties accumulate.

## **3.2 Non Domestic Rates**

3.2.1 The Non Domestic Rates (NDR) charges billed for 2015/16 amount to £94,065,295.

3.2.2 The cash receipts to date amount to £67,580,348 which is 71.84% of the sums billed. This represents an increase of 0.42% in cash collected compared to the same position during 2014/15.

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## Implications of the Report

1. **Financial** – The level of collection of Local Taxation continues to provide funding for the delivery of Council services throughout Renfrewshire.

2. **HR & Organisational Development** - None

3. **Community Planning** –

**Empowering our Communities** – The collection of Local taxes through electronic payments (e.g. Direct Debit, Website and Telephone) is increasing and provides an extensive range of payment opportunities for the public.

**Jobs and the Economy** – An efficient and effective billing and administrative process is vital in ensuring the recovery of income to the council in order to support the provision of local services.

4. **Legal** – None

5. **Property/Assets** – None

6. **Information Technology** - None

7. **Equality & Human Rights** - None

8. **Health & Safety** None

9. **Procurement** – None

10. **Risk** - None

11. **Privacy Impact** – None

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## Appendix 1

### RENFREWSHIRE COUNCIL

#### REVENUES COLLECTION STATEMENT AS AT 28<sup>TH</sup> NOVEMBER 2015

COUNCIL TAX		
	2014/15 £m	2015/16 £m
Projected Yield	77.358	77.434
Gross Charges	79.886	81.015
Less rebates	13.097	12.629
Net Charges Billed	<u>66.789</u>	<u>68.386</u>
Cash Collected	63.706	53.970
Rebate Grant	13.097	12.629
	<u>76.803</u>	<u>66.599</u>
Cash collected as % of Net Charges	95.38%	78.92%
Income as % of Projected Yield	99.28%	86.01%

NON DOMESTIC RATES		
	2014/15 £m	2015/16 £m
Projected Yield	90.774	92.184
Gross Charges	112.076	114.545
Less reliefs	19.586	19.792
Net Charges Billed	<u>92.627</u>	<u>94.065</u>
Cash Collected	90.900	67.580
Cash collected as % of Net Charges	98.14%	71.84%
Cash collected as % of Projected Yield	100.14%	73.31%