

## Bath & North East Somerset Council

MEETING:	Resources PDS Panel
MEETING DATE:	15 <sup>th</sup> July 2013
TITLE:	Business Rates Collection and Recovery
WARD:	ALL
<b>AN OPEN PUBLIC ITEM</b>	
<b>List of attachments to this report:</b>  Supplementary report 'Business Rates Collection and Recovery'  Originated by Ian Savigar, Director of Customer Services	

### 1 THE ISSUE

1.1 The Panel is requested to consider the current collection performance for business rates (National Non-Domestic Rates or NNDR), the current risks and opportunities, and the actions being taken to mitigate the risks and progress the opportunities. Then to decide on whether appropriate arrangements exist to maximise revenue collection, especially in view of legislative changes within the current financial year. These changes permit the Authority to retain a share of any growth in income from business rates.

### 2 RECOMMENDATION

The Resources PDS Panel is asked to agree that:

2.1 Appropriate arrangements exist for the maximisation of business rates income.

2.2 The Authority is in a suitable position to derive direct benefit from any growth in income from business rates, as allowed under the Business Rates Retention Scheme.

### **3 FINANCIAL IMPLICATIONS**

Under the Business Rates Retention Scheme, any variation in the Business Rates income achieved in 2013/14 compared to the expectations included in the Council's budget will result in a surplus or deficit on the Collection Fund. An estimate of this position needs to be taken in December each year with the impact built into the following year's budget.

### **4 THE REPORT**

- 4.1 A supplementary report includes statistical information on collection rates performance, with an indication of our relative position nationally and locally.
- 4.2 It gives figures for collection rates for both Business Rates and the levy for Bath Business Improvement District, for which the Authority acts as collection agent.
- 4.3 Further, it includes an indication of volume of work which arises in the recovery of arrears and the enforcement of debt collection from business rates debtors
- 4.4 Following a further request for similar information relating to Council Tax Administration and Collection, additional details will be provided in advance of the meeting.

### **5 RISK MANAGEMENT**

- 5.1 A risk assessment related to the issue and recommendations has been undertaken, in compliance with the Council's decision making risk management guidance.

### **6 EQUALITIES**

- 6.1 An Equalities Impact Assessment has not been completed for the following reason.

The report considers the performance of tax collection which is undertaken within a rigid legislative framework set nationally. The legislation is understood to give full regard to any considerations of Equalities.

### **7 CONSULTATION**

- 7.1 *Cabinet Member; Policy Development and Scrutiny Panel; Staff; Section 151 Finance Officer; Monitoring Officer*
- 7.2 The consultation has been performed through Finance involvement in the preparation of this and the supplementary report, and by circulating the resulting output to the other named parties.

### **8 ISSUES TO CONSIDER IN REACHING THE DECISION**

- 8.1 *Customer Focus; Impact on Staff; Other Legal Considerations*

### **9 ADVICE SOUGHT**

9.1 The Council's Monitoring Officer (Divisional Director – Legal and Democratic Services) and Section 151 Officer (Divisional Director - Finance) have had the opportunity to input to this report and have cleared it for publication.

<b>Contact person</b>	<i>Ian Savigar, Director Of Customer Services</i>  <i>Tel: 01225 47 7327</i>
<b>Background papers</b>	<i>Department of Communities and Local Government Statistical Release 26<sup>th</sup> June 2013</i>  <i>Collection Rates and Receipts of Council Tax and Non-Domestic rates in England 2012-13</i>
<b>Please contact the report author if you need to access this report in an alternative format</b>	