

Report to	-	Cabinet
Date	-	12 February 2018
Report of the	-	Executive Director of Resources
Subject	-	Council Tax Protocol

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**Recommendation to COUNCIL:** That the Council Tax Protocol at Appendix A be approved and adopted.

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**Service Manager: Robin Vennard**

**Lead Cabinet Member: Councillor Lord Ampthill**

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1. Citizens Advice and the Local Government Association have worked in partnership to produce a Collection of Council Tax Arrears Good Practice Protocol. The first protocol was developed in 2009 and the latest version was published in June 2017. Citizens Advice has asked the Council to formally adopt the protocol which is shown at Appendix A. The associated guidance to the Protocol for Members is shown at Appendix B. As Members may be aware, the Council has a Debt Management Policy which is due for review and will be updated taking account of this protocol.
2. Council tax arrears are now the largest debt issue seen by local Citizens Advice offices. As a general point, from their experience, they consider poor collection practices can often exacerbate a resident's debt problems. This can contribute to more stress, anxiety or other mental health issues which, in turn, can hinder employment prospects and lead to more calls for assistance from the Council and its partners. The protocol offers practical steps aimed at preventing people from getting into arrears in the first place and advises on procedures for ensuring that bailiffs act within the law and guidelines.
3. The impact of austerity and demand growth mean councils face significant pressure to collect all the tax they are owed, for themselves and the other precepting authorities. Indeed the duty on the Council to collect the tax remains unchanged. Citizens Advice believe where local authorities and debt advice agencies work closely together, collection processes can be improved, with more early intervention to assist people struggling with payments, helping prevent further charges, alleviate stress and reduce both collection costs and demand on local public services.
4. This view is supported by officers and recent experiences through the changes brought in with Council Tax Reduction Scheme show that proactive engagement and support with Council Tax payers can actually help maintain collection rates and avoid taxpayers accruing arrears. In addition, Members will be aware that the Council already provides substantial funding to Citizens Advice including the provision of debt advice.

5. Officers believe the Council is broadly compliant with the protocol and discussions with the Council's external bailiff and collection providers have not identified any reason to not support the protocol. In many circumstances the Council goes beyond the protocol to help people struggling to pay their Council Tax. It is recommended therefore that Council adopt the protocol.

Malcolm Johnston  
Executive Director of Resources

**Risk Statement Assessment**

There are no additional risks to the Council by adopting the Council Tax Protocol with Citizens Advice.