

## Council Tax and Business Rates Collection Performance –

## Schedule 2

### 1 Council Tax 2014/15

As at 31 March 2015 the Council collected 97.6% of the Council Tax due for that year

The Council Tax in year collection rates for the last 3 years is shown below.

Year	14/15	13/14	12/13
% Collection Rate	97.6	97.6	97.7

Maintained collection levels should be viewed as a positive performance given the on-going effects of the wider Welfare Reform agenda and the continuing difficult economic situation affecting households on low incomes. In addition growth in the number of properties liable to Council Tax (the tax base) and the Council's policy changes in relation to long term empty properties mean there is more Council Tax income to collect than ever before. This means that more income has actually been collected despite the percentage collected remaining static.

To put this collection performance into context nationally it is expected that this will still be top quartile performance. Council Tax not collected in the year it was due continues to be pursued into subsequent year until all avenues to achieve collection have been exhausted.

### 2 Business Rates 2014/15

As at 31 March 2015 the Council has collected 99.1% of its Business Rates levied.

The Business Rates in year collection for the last 3 years is shown below.

Year	14/15	13/14	12/13
% Collection Rate	99.1	98.1	99.0

This was the Council's best ever performance.

### Summary

Subject to audit the information above indicates another positive performance for both Council Tax and Business Rates. The performance will again be one of the best in Scotland.

As members are aware we continue to collect outstanding charges beyond the year end and every effort will be made to continue to ensure that collection levels are maximised.