

61744

Please provide the following council-wide yearly data from City of Edinburgh Council for each of the following financial years (from the first to last day of each financial year) - 2021/22, 2022/23, 2023/24, 2024/25, and 2025/26:

Council tax:

The number of live council tax accounts at the end of each financial year (if held).

| Year | Volume |
|---------|---------|
| 2021/22 | 259,639 |
| 2022/23 | 262,644 |
| 2023/24 | 265,113 |
| 2024/25 | 268,018 |
| 2025/26 | 270,285 |

The number of council tax accounts with arrears at the end of each financial year.

We are unable to answer this question accurately based on the way relevant data is drawn from our revenues system. We are only able to provide data as at the current moment in time, rather than a retrospective position as at year end.

The total value (£) of council tax arrears outstanding at the end of each financial year.

| Year | Volume |
|---------|----------------|
| 2021/22 | £13,584,761.80 |
| 2022/23 | £12,473,960.66 |
| 2023/24 | £17,952,138.18 |
| 2024/25 | £18,477,424.84 |
| 2025/26 | £20,897,349.37 |

Debt collection:

The total amount (£) of council tax arrears collected/recovered in each financial year (regardless of the year the debt relates to).

| Year | Value |
|---------|-----------------|
| 2021/22 | £385,363,531.45 |
| 2022/23 | £407,884,069.46 |
| 2023/24 | £429,562,720.79 |
| 2024/25 | £447,684,059.84 |
| 2025/26 | £490,289,047.04 |

In relation to Q4, the response only provides in year amounts collected for each period. The vast majority of these amounts have never been considered arrears as most of the monies collected in year will have been paid on time.

The total number of liability orders issued for council tax arrears in each financial year.

Liability orders are not served in Scotland.

The total value (£) of liability order costs charged to council tax accounts in each financial year.

Liability orders are not served in Scotland.

The total number of council tax arrears cases referred to enforcement agents in each financial year.

Scott & Co

| Year | Volume |
|---------|--------|
| 2021/22 | 44,850 |
| 2022/23 | 33,378 |
| 2023/24 | 40,109 |
| 2024/25 | 40,830 |
| 2025/26 | 40,213 |

Walker Love

| Year | Volume |
|---------|-----------|
| 2021/22 | N/A * |
| 2022/23 | 328,900** |
| 2023/24 | 5,081 |
| 2024/25 | 9,568 |
| 2025/26 | 7,022 |

* Pre-data migration

** Bulk data migration

The total value (£) of unpaid council tax debt for cases referred to enforcement agents in each financial year (based on the balance recorded when the case was referred, where available).

Scot & Co

| Year | Value |
|---------|----------------|
| 2021/22 | £39,391,261.57 |
| 2022/23 | £26,696,398.57 |
| 2023/24 | £36,471,777.31 |
| 2024/25 | £40,169,449.61 |
| 2025/26 | £41,959,225.50 |

Walker Love

| Year | Value |
|---------|--------------------|
| 2021/22 | N/A* |
| 2022/23 | £148,874,051.33 ** |
| 2023/24 | £3,528,290.35 |
| 2024/25 | £6,184,753.35 |
| 2025/26 | £5,423,781.86 |

* Pre-data migration

** Bulk data migration

The total value (£) of enforcement agent fees added to council tax accounts in each financial year (if held).

Scott & Co

| Year | Value |
|---------|---------------|
| 2021/22 | £1,448,395.61 |
| 2022/23 | £1,209,826.70 |
| 2023/24 | £1,208,490.98 |
| 2024/25 | £1,744,030.08 |
| 2025/26 | £1,580,208.94 |

Walker Love

| Year | Value |
|---------|-------------|
| 2021/22 | N/A * |
| 2022/23 | £4,584.12** |
| 2023/24 | £16,018.14 |
| 2024/25 | £26,736.69 |
| 2025/26 | £40,490.23 |

* Pre-data migration

** Bulk data migration

The amounts stated in the request include Water & Sewerage charges as well as Council Tax.

We have a dual Sheriff Officer contact with Scott & Co and Walker Love. The latter only started to receive live cases in 2022 which explains the distinction between pre and bulk-data migration comments in the workbook.

Both Scott & Co and Walker Love have provided responses to Qs7-9 independently and may have a have interpreted each question differently.