

62651 Council Tax Arrears, Enforcement and Repayment Arrangements

I am seeking information relating to Council Tax arrears and collection activity. Where possible, please provide the following information for the period April 2024 to the most recent available date.

Council Tax Arrears

The total value of outstanding Council Tax arrears at year end.

£20,544,951.00 for 2024/25

£27,302,097.68 for 2025/26

The number of households/accounts in Council Tax arrears at year end.

30,782 accounts for 2024/25

38,239 accounts for 2025/26

Please note the response for Q1 and Q2:

- is accurate as at 25/06/2026 as the data cannot be reported on retrospectively
- includes Council Tax, water and waste-water charges
- will include amounts or accounts not yet in arrears as a recent bill has been issued with payment due at a future date

Diligence and Enforcement Activity

Please provide the number of cases referred to Sheriff Officers for collection of Council Tax debt.

45,277 for 2024/25

43,231 for 2025/26

Charges for Payment

The number of charges for payment served in relation to Council Tax debt.

25,654 for 2024/25

21,855 for 2025/26

Bankruptcy Action

The number of sequestration (bankruptcy) actions initiated by the local authority in relation to Council Tax debt.

48 for 2024/25

33 for 2025/26

Repayment Arrangement

The number of repayment arrangements agreed for Council Tax arrears.

5,597 for 2024/25

5,292 for 2025/26

The number of repayment arrangements that defaulted or were broken.

1,078 for 2024/25

1,025 for 2025/26