

64874 Council Tax Arrears Notices Issued

For each financial year from 2022-23 to 2025-26, please provide the number of notices or letters the Council issued to Council Tax payers because of missed or late payment, broken down by postcode sector (or, if that is not possible, by postcode district, ward or 2011 datazone).

I am deliberately not naming particular notices, because I understand the Council's recovery process has changed over this period.

Please include every type of notice or letter that the Council issues to taxpayers at each stage of the arrears process before and including any application for a summary warrant, for example reminders, any final notices, and any notice that the right to pay by instalments has been lost.

Please give a separate count for each type of notice and a brief description of what each is, and please note the date on which any change to the process took effect.

Please refer to the table below which provides a note of the number of Reminder and 2nd Reminder Notices issued throughout 2022 - 2025.

Financial Year	Reminder Type	Number of Notices
2025-2026	1st Reminders	108,205
	2nd Reminders	12,096
2024-2025	1st Reminders	113,461
	2nd Reminders	15,009
2023-2024	1st Reminders	174,696
	2nd Reminders	11,215
2022-2023	1st Reminders	120,712
	2nd Reminders	14,606

This above information has been extracted from a data source that prevents us from breaking it down by Postcode or Ward.

Our recovery process is as follows and there has been no change to it over the specified period:

Bill

Initial request for payment with details of instalments due.

Reminder

If a customer does not adhere to their payment plan and falls one instalment (or part of an instalment) behind with their payments, they are issued with a Reminder Notice.

If they bring their account up to date within 14 days and keep it up to date for the rest of that Financial Year, no further recovery action will be taken against them.

If they fail to bring their account up to date within 14 days, they will then move directly to the Summary Warrant stage. If they bring their account up to date by paying in accordance with the Reminder but then fall behind on their instalments a second time, they will receive a 2nd Reminder.

2nd Reminder

As with the Reminder, if a customer brings their account up to date within 14 days and keeps it up to date for the rest of that Financial Year, no further recovery action will be taken against them.

In accordance with Council Tax legislation a customer can only be issued a maximum of 2 Reminders in a Financial Year. If they fall into arrears a third time, they will then move directly to the Summary Warrant stage.

Summary Warrant

A Summary Warrant will be granted by the Sheriff Court if full payment has not been made in accordance with the previously issued Notices.

Following the granting of a Summary Warrant, recovery is transferred to the Council's Sheriff Officer partners. The debtor will be given an opportunity to make a suitable payment arrangement. Should they not make, or keep to, a payment arrangement then further enforcement action may be taken.