Council Tax Collection and Recovery Policy

Date 1.7.2016

Customers & Communities (Revenues)
Policy guidance template

Introduction 3
Purpose and aim of the policy 3
Scope 4
Policy statement 5
Policy details 4
Consultation and engagement 15
Performance and risk management 15
Communicating the policy 16
Breaches and non-compliance 16
Information and training 16
Evaluation and review 16
**Introduction**
A review of the current Council Tax Collection and Recovery policy has been undertaken to ensure all relevant recovery actions are included and to reflect the new Taking Control of Goods Regulations 2013.

Council Tax collection is set to be extremely challenging in the coming years mainly due to the difficult financial climate and exacerbated by the impact of Welfare reform and in particular the replacement of Council Tax Benefit with Local Council Tax Support.

**Purpose and aim of the policy**

Shared Services is committed to the prompt collection and recovery of Council Tax to ensure adequate cashflow throughout the financial year to meet the Council's financial commitments. Failure to maintain the collection rate targets could have disastrous effects on the Council's ability to deliver its services.

This policy has been written to ensure that all customers are treated equally where recovery action has to be taken. Council Tax can represent a significant percentage of individuals’ outgoings. Therefore it is vital that bills are issued promptly and customers notified of any arrears as soon as possible.

It aims to ensure that overdue amounts are collected with the least possible costs being incurred by the customer.

Shared Services (Income) and the Revenues team within the customer contact centre will primarily be delivering this policy.

The main aims are for the Collection and Recovery Policy to be:-

- Consistent and fair.
- Clear and understandable for both customers and staff.

The Council Tax Collection and Recovery policy is crucial to the successful collection of over £265 million every year.

**Scope**

This policy has been written to ensure that all customers are treated equally where recovery action has to be taken.

It aims to ensure that overdue amounts are collected with the least possible costs being incurred by the customer.
It will ensure that the Council Tax is collected in the most efficient and effective way possible thus ensuring the Council maintains finances in order for it to meet the costs of services provided.

**Policy statement**

This policy has been written to provide customers and officers with clear guidance on the recovery methods to be administered where council tax accounts fall into arrears.

It details the recovery process (see appendix 1) and the assistance that can be given to customers.

**Policy details**

1.0 Background

1.1 What is the Council Tax?
Council Tax is the system of local taxation used in England to part fund the services provided by local government. It was introduced in 1993 by the Local Government Finance Act 1992. Council, Town, Parish and Police services are paid for by income from Government grants, Council Tax, fees and other charges. Council Tax is a tax based on dwellings whose value (band) is determined by Her Majesty’s Revenues and Customs Valuation Office Agency and the level of charge (per band) is determined by the Council annually.

1.2 Who has to pay it?
The Council determines who will be liable to pay the Council Tax in accordance with the Local Government Finance Act 1992. The Act determines who is liable and also makes provisions so that more than one person can be liable (jointly and severally liable people) in certain cases. As a general rule, owner-occupiers and their partners usually have to pay the Council Tax and where properties are rented, the tenants and their partners have to pay. In the cases of empty properties it is usually the non-resident owner who has to pay.

1.3 What happens if the Council Tax is not paid?
The Council has a statutory duty to collect the Council Tax to provide the revenue vital for the funding of local services.

All enforcement action taken by the Council is covered by acts of parliament such as the Local Government Finance Act 1992 (as amended) together with secondary legislation namely, the Council Tax (Administration and Enforcement) Regulations 1992. The legislation, together with relevant litigation (case law) details the enforcement action that can be taken to recover the Council Tax.

All liable persons receive a Council Tax demand notice detailing instalments by which to pay. This is followed by a reminder and/or final notice. If they fail to pay a summons, for hearing at a Local Magistrates Court, is issued. At the hearing a liability order is issued which enables the Council to take various methods of recovery action to collect the debt. These include attachment to earnings; attachment to income support, job seekers
allowance, employment and support allowance, or pension credit; enforcement agent action; bankruptcy; the issue of a charging order or committal to prison.

Discretion as to the particular recovery method used to collect the tax can be made once a liability order has been obtained. When considering which method of recovery to use to pursue a debt an individual's personal and financial circumstances are taken into account, where this information is known, and, where possible, flexibility is applied to ensure that all customers are treated fairly and at all times with respect.

1.4 Who is this policy aimed at?
This policy has been written to ensure that all customers are treated equally where recovery action has to be taken.

It aims to ensure that overdue amounts are collected with the least possible costs being incurred by the customer.

It will ensure that the Council Tax is collected in the most efficient and effective way possible thus ensuring the Council maintains finances in order for it to meet the costs of services provided.

1.5 General principles
Customers will be encouraged to contact the office at all stages to arrange an alternative payment plan if they are experiencing financial difficulties. February and March instalment dates will be offered to all customers if they contact the office regarding payment difficulties. The relevant telephone number will be detailed on all correspondence and recovery documents sent.

At each stage of the collection and recovery process Shared Services staff will promote the advantages of paying by direct debit and the self service functionality.

No payment should ever be refused but any part payments are accepted without prejudice to further recovery action.

2.0 Legislation

This policy has been written to comply with the statutory provisions and duties of:
• the Council Tax (Administration and Enforcement) Regulations 1992/613 (as amended),
• the Data Protection Act1998, and
• the Equality Act 2010.

Any doubt over the interpretation of the law needs to be referred to Shared Services (Income) for consideration.

3.0 An overview of Council Tax collection and enforcement

3.1 Annual Billing
Demand notices are issued by 17th March in each financial year. Each demand shows the amount due as well as the date and frequency of the instalments to be paid.
3.2 Payments by Instalments
Instalment payments are due on the 1\textsuperscript{st} of each month, except for direct debit payments which can be on the 1\textsuperscript{st} or 15\textsuperscript{th} of each month. Customers may pay over either a ten months or twelve months period (commencing in April 2013). The Council will, in exceptional circumstances, offer different instalment dates to allow customers to meet their statutory responsibilities.

3.3 Payment Methods
Cornwall Council offers a large variety of payment methods as follows

- Direct debit
- Debit or credit card online
- Debit or credit card over the phone
- Post office
- At your local council office
- By post
- By standing order
- Online self service

(Details of all of the above can be viewed by clicking the relevant link)

3.4 Reminder Notice
Reminders will be issued as soon as practicable after the relevant instalment falls into arrears. This will not be before a period of 10 days from when the due date has elapsed.

The reminder notice will detail the outstanding balance and explain that provided payments are brought up to date within 7 days the customer will be allowed to continue to pay by their instalment plan. If the arrears are not paid the full years charge will become due.

A reminder will not be issued if less than £5.00 is owed.

No reminder notice is required where all the instalments have fallen due.

Wherever possible customers must be advised to pay their arrears immediately and ensure all future instalments are paid by the due date.

Shared Services staff can make alternative arrangements where they are satisfied that the customer cannot meet their current outstanding balance. The overriding priority is to agree a payment plan which requires the current years charge to be paid in full before the end of the financial year and significantly reduces any other arrears. Customers will be encouraged to pay by direct debit. A payment plan, where a customer will owe more at the end of the financial year than they owed at the end of the previous year, should not be accepted unless there are extenuating circumstances i.e change in entitlement to council tax support or discounts in the latter half of the year.

Wherever a customer is experiencing payment difficulties officers will ensure the instalment plan has been extended to its maximum term within the current financial year.

3.5 Second Reminder
A second reminder will be issued where instalments fall into arrears for a second time. This will be issued as soon as practicable after the relevant instalment falls into arrears but not before a period of 10 days from when the due date has elapsed.

The second reminder notice will detail the outstanding balance and explain that provided payments are brought up to date within 7 days the customer will be allowed to continue to pay by their instalment plan. If the arrears are not paid the full years charge will become due. As a maximum of 2 reminder notices are issued during a year it will further explain that if any future instalments are not paid on time they will automatically lose their right to pay by instalments and the full year balance will become due.

A second reminder will not be issued if less than £5.00 is owed.

No reminder notice is required where all the instalments have fallen due.

Wherever possible customers must be advised to pay their arrears immediately and ensure all future instalments are paid by the due date.

Shared Services staff can make alternative arrangements where they are satisfied that the customer cannot meet their current outstanding balance. The overriding priority is to agree a payment plan which requires the current years charge to be paid in full before the end of the financial year and significantly reduces any other arrears. Customers will be encouraged to pay by direct debit. A payment plan, where a customer will owe more at the end of the financial year than they owed at the end of the previous year, should not be accepted unless there are extenuating circumstances i.e change in entitlement to council tax support or discounts in the latter part of the year.

Wherever a customer is experiencing payment difficulties officers will ensure the instalment plan has been extended to its maximum term within the current financial year.

3.6 Final Notice

Final notices will be issued where a reminder or second reminder has not been paid, 2 reminder notices have already been issued within the financial year, or where there are no remaining instalments within the current financial year.

A final notice will be issued as soon as practicable after the relevant instalment falls into arrears but not before a period of 10 days from when the due date has elapsed.

The final notice will detail the outstanding balance and explain that if payment in full is not made within 7 days further recovery action will be taken which may involve Court action.

A final notice will not be issued if less than £5.00 is owed.

Shared Services staff have the discretion to reinstate an instalment plan after a final notice has been issued. Consideration should be given to the number of reminders issued and any previous arrangements that have fallen into arrears. If there is a history of defaulting a liability order should be obtained to protect the Council’s interests. A
payment arrangement can still be made and no enforcement action taken in respect of the liability order while the arrangement is maintained.

If there is evidence that a customer is using the system to delay paying their council tax, no alternative arrangement other than the original statutory plan should be given.

3.7 Summons
Summonses are issued in accordance with the Council’s enforcement timetable following consultation with the Magistrates Court. Summonses are issued subject to the following criteria:

- A summons may be issued to 2 or more taxpayers jointly liable for a debt and each liable person will be served with an individual summons;

The summons must state:

- The reason for its issue - i.e.: unpaid Council Tax;
- The address to which the debt refers;
- The amount of Council Tax outstanding together with any costs incurred for the issue of the summons; and
- The date and time of the hearing

If the amount due, plus costs are paid prior to the date of the hearing, the Council will not proceed to obtain a liability order. If taxpayers are not able to pay in full prior to the hearing the Council will continue to proceed with the application for a liability order.

At any stage during the recovery process customers may negotiate a special payment arrangement, which will include the court costs and will, wherever possible, ensure the debt is paid by the end of the current financial year.

Whenever a customer contacts the office following the issue of a summons enquiries should be made to establish employment details including salary.

A summons together with the associated costs will be withdrawn if it can be shown the Council issued the summons in error.

Summons will not be issued where less than £40.00 is outstanding.

Summons and liability costs are reviewed annually.

3.8 Application for a Liability Order
The court hearing takes place in accordance with the dates agreed with the Magistrates Court. A minimum of 14 days will be allowed between the issue of the summons to the defaulting taxpayer and the hearing date.

At the hearing an authorised officer of the Council will make an application to the Court for the liability orders listed. The Magistrates will hear the defence of any persons wishing to prevent the issue of the liability order.

3.9 Information Request Letter
After the liability order has been obtained, customers may be sent a letter requesting details of their employment and income. It will be explained that it is a statutory requirement under section 36 of the Council Tax (Administration and Enforcement Regulations 1992) for them to complete and return the questionnaire. This notice helps
to determine the next course of action to be taken to recover the sum due. The notice also warns the customer that unless they arrange to pay the debt it will be released to an enforcement agent within 14 days of its date of issue and that further costs will be incurred. Enforcement agent charges are included with these letters.

The information request letter will request details of:
- The name and address of their employer;
- The amount earned;
- Amounts deducted for income tax, NI and superannuation;
- Any payroll or works number;
- Any other attachment orders in place;
- Any other sources of income;
- Whether the person is jointly and severally liable for the debt.

Failure to supply or supplying false information can lead to the imposition of a fine by the Magistrates Court.

4.0 Post liability order methods of recovery

Once a Liability Order has been obtained, the Council may take the following enforcement actions:
- Attachment of Earnings Order;
- Deduction from prescribed Department for Work and Pensions (DWP) Benefits;
- Attachment of Council Members Allowances;
- Enforcement Agent;
- Charging Orders;
- Insolvency (Bankruptcy of an individual(s) or Liquidation of a company);
- Committal to Prison

The Council can, and will attempt to, contact the customer at all stages of recovery action. Where possible payment arrangements will be made with the customer to ensure that the debt is paid in full.

4.1 Arrangements for Payment

Payment arrangements can be made at any time during recovery proceedings. However, customers should only be granted a payment arrangement once they have provided income and expenditure details and confirmed employment details if working or benefit details if in receipt of benefit. Where an arrangement is agreed prior to a summons being issued this should be implemented by amending the customer instalment plan.

The aim of the arrangement is to ensure the debt is paid within the current financial year and ideally payment by direct debit is the preferred payment option. Payment arrangements can be made by weekly, fortnightly or monthly payments.

Other payment methods offered are standing order, at the post office (free of charge), website payments or payments over the telephone.

In cases of severe hardship, payment may be extended into the new financial year. Further details of exceptional hardship relating to council tax support are detailed at 5.0.
Payment arrangements are monitored regularly and where payments are not made as agreed further appropriate recovery action will be taken. Payment arrangements that have been in place for more than 12 months should be reviewed every 6 months to ensure customers financial circumstances have not changed.

4.2 Attachment of Earnings Order

Where a customer is employed an Attachment of Earnings Order will be issued. The order once served will remain in force until the balance is clear or the authority withdraws it. The content of the order is prescribed as follows:

- It must be addressed to the debtors employer
- It must specify the sum outstanding
- It must include details of the deduction tables and Council Tax and regulations

The amount is deducted in accordance with the tables contained in the regulations which provides percentages to be applied to “net earnings” after income tax, NI, superannuation, deductions for advances of salary and any other Council Tax attachment or earnings deductions. Attachable pay includes wages/salary, overtime, holiday pay, other fees, bonus, commission or SSP. Multiple deductions are allowable in accordance with legislation.

The service of the attachment of earnings order imposes certain duties on the employer and liable person. The employer must:

- Notify the authority of the employment of a person who they know is subject to attachment within 14 days of receipt of the order:
- Notify the authority within 14 days of the employee leaving the company:
- Notify the debtor of the amount of the deductions.

The liable person must:

- Notify the Council within 14 days of a change in their employment
- Notify the authority of a change in their earnings or deductions

Fines may be imposed for non-compliance with the regulations and both the employer and employee may be subject to the following fines:

The employer may be fined for:

- Failure to comply with an order:
- Supply of false information:
- Failure to give all notifications required.

The employee may be fined for:

- Supply of false information
- Failure to supply information

When the debtor is employed by the Crown, the Chief Officer, of the department in which the debtor is employed shall be treated as the employer. Although the pay of those in the armed services is specifically exempted from the definition of earnings, where the debtor is employed by the armed forces, the army may make a deduction under the Army Act 1955 on request of the local authority.

The local authority may serve attachment of earnings orders on itself as an employer of a debtor.
No more than two attachments of earnings orders shall be in place at any given time for an individual.

**4.3 Deduction from Income Support, Job Seekers Allowance, employment and support allowance or pension credit**

Where a customer is in receipt of one of the above benefits then a deduction will be sought from the DWP. The deductions must be made under the following rules:

- The application is made to the DWP which is currently paying the benefit;
- The agency must make deductions for only one Council Tax liability order at a time even if more than one debt exists; and
- Deductions can only be made where the DWP’s claimant’s name appears on the liability order.

**4.4 Attachment to Members Allowances**

Where the debtor is a Member of Cornwall Council, attempts may be made to secure payment of the Council Tax by attachment to his/her member’s allowance. This is undertaken following consultation with the relevant Manager. The attachment operates by deducting 40% of the allowance is attachable.

**4.5 Enforcement Agent Action - Prior to Enforcement Agent Action**

The use of enforcement agents will be considered as a last resort for the collection of arrears. A thorough assessment of each customer’s situation will be undertaken to ascertain whether enforcement agent action is appropriate in each individual case, and consideration given to the enforcement agent fee structure.

In order to make this assessment the Council will make checks of its records:

- to confirm that the debt has not been paid;
- to establish whether the customer has been granted or has a claim pending for Council Tax Support, Housing Benefit, discounts and/or reliefs, where appropriate;
- to try to establish whether the debtor or the debtor’s partner is in receipt of Income Support, Jobseekers Allowance, Employment and Support Allowance; Disability Living Allowance, Attendance Allowance or Pension Credit Guarantee;
- to try to establish whether the customer or their partner is working;
- for any outstanding issues which could affect the amount of debt pending enforcement agent referral.

In addition, where it is feasible, reasonable and practical, the Council will make checks of its own records to try to establish whether the customer is vulnerable.

Having made the checks outlined above if they reveal the customer may be at risk of being vulnerable consideration will be given to using alternative methods of engagement and collection rather than taking, enforcement agent action.

**4.6 Vulnerability for recovery action**

For the purpose of this policy the definition of a vulnerable person is any person who is, or maybe, in need of community care services by reason of mental or other disability, age or illness and who is, or maybe, unable to take care of him/herself or unable to protect him/herself or ‘family’ from significant harm or exploitation.
A customer may be vulnerable or at risk of being vulnerable for a number of reasons including changes in their needs or circumstances especially if they are faced with a particularly urgent or complex issue. The Council recognises that it, the enforcement agents it uses and their staff have a key role in ensuring that the vulnerable and socially excluded are protected. Therefore it commits itself and all parties carrying out arrears collection activities to:

- Identifying and recognising signs of vulnerability in the customer or their dependents so that customers who are at risk of detriment or disadvantage can be offered a fair and good quality service which can be adapted to suit their particular needs and abilities;
- Ensuring that information required by all customers and other service users is available in accessible formats;
- Conducting business in language (whether written or spoken) which is plain and easily intelligible and adapted to the needs of customer and other service users;

The Council and its enforcement agent staff shall be trained and supported so that they are able to identify the needs of individuals and the presence of any indicators of vulnerability. Staff should understand that not everyone with particular indicator will necessarily be vulnerable in any or all circumstances. Although not an exhaustive list common indicators may include

- age, especially those over the age of 70 or over 60 and in sheltered accommodation;
- disability or other impairment;
- mental health issues;
- long term or serious illness;
- low income, e.g. those who are unemployed and/or on benefits;
- poverty and hardship;
- sudden change of circumstances, e.g. bereavement, divorce, illness, loss of employment, recently having given birth or adopted;
- poor basic skills: literacy and numeracy;
- caring responsibilities;
- single parent families;
- pregnant women;
- difficulty in understanding, speaking or reading English;
- recently having left the armed forces;
- recently being released from a custodial sentence;
- recently suffered or suffering domestic violence;
- being in a refuge or safe house.

### 4.7 Enforcement Agent professionalism and conduct

Enforcement agents must comply with this policy at all times whilst carrying out their duties. Enforcement agents employed by the Council to undertake specific tasks are required to ensure that they, their employees, contractors and agents comply with this Code at all times. All enforcement agents must carry:

- Photo identification (ID) from the enforcement agent company. – This must be shown to all customers at first contact and on each subsequent visit;
- Their enforcement agent certificate. - This must show to all customers at first contact and on each subsequent visit.
- Written authorisation to act on behalf of the Council must also be carried. – This must be produced on request.
Enforcement agents must act within the law at all times and observe all health and safety requirements in carrying out enforcement. Enforcement agents must not discriminate on any grounds including those of age, disability, ethnicity, gender, race, religion or sexual orientation that is likely to make the Council liable or potentially liable to a claim under the Equality Act 2010.

Enforcement agents must carry out their duties in a professional, calm and dignified manner at all times and adopt a polite and respectful attitude toward debtors and other persons they make contact with in the course of their duties. Enforcement agents must be aware that they are agents for the Council and should act accordingly. As agents for the Council, enforcement agents will, from time to time, be called upon to liaise between customers and Council. Enforcement agents must not misrepresent their powers, qualifications, capacities, experience or abilities.

Enforcement agents will maintain an acceptable standard of dress consistent with the provision of a professional service. Enforcement agents should, so far as it is practical, avoid disclosing the purpose of their visit to anyone other than the debtor. All information obtained during the administration and enforcement of warrants must be treated as confidential.

Enforcement agents should provide clear and prompt information to customers and where appropriate, to the Council. If it is found that the customer is residing in a refuge or safe house the enforcement agent will cease collection and inform the Council.

4.8 Insolvency/Charging Order/Enforced Sale/Committal

Where none of the above recovery methods are applicable, or have been unsuccessful each case will be reviewed individually to establish the most cost effective method of recovery. Bankruptcy, charging orders, enforced sale and committal action will each be considered and decisions made based on individual circumstances. For each of these recovery methods individual procedures will be followed to determine whether it is appropriate for each case considered.

4.9 Civil penalties for failure to notify of a change in circumstance or incorrect notification.

Sections 12 and 13 of the Council Tax Reduction Scheme ( Detection of Fraud and Enforcement) (England) Regulations 2013, allow a penalty of £70.00 to be charged for the failure to notify of a change in circumstances within 21 days of the change, or the supply of an incorrect statement. This applies to any discount or exemption that is awarded including Council Tax support.

Cornwall Council in carrying out its statutory duty undertakes the billing, collection and recovery of council tax, and in the course of doing this, awards discounts, exemptions and council tax support.

A penalty can be imposed on any person who:-

- Has been requested by Cornwall Council to supply information to identify the liable person and has failed to do so, or
- Has knowingly supplied information, with regard to identifying the liable person, which is inaccurate in material particular, or
• Has failed, without reasonable excuse, to notify Cornwall Council that the dwelling will not be, or was not, an exempt dwelling for the period, or for the whole of the period, concerned, or
• Has failed without reasonable excuse to notify Cornwall Council that the chargeable amount is not subject to a discount, or is subject to a discount of a lesser amount.

The penalty is £70.00. Where a penalty has been imposed and a further request to supply the same information is made again and again is not complied with, a further penalty of £280.00 may be imposed.

Once a penalty is imposed the amount of the penalty is added to the relevant Council Tax account, and is recoverable in the same way as the Council Tax is. If there is no Council Tax account applicable to the person a sundry debt invoice will be raised. Appeals against the penalty are made via the Valuation Tribunal, but an initial appeal made to Cornwall Council will be considered by a Revenues and Assessment Manager.

5.0 Assistance for taxpayers.

We recognise that some customers experience genuine hardship because of financial problems. Although we take a ‘firm but fair’ approach to recovery and enforcement, it is our policy also to offer help and support to all customers who are experiencing difficulties paying at every stage of the collection and recovery process. It is our intention, wherever possible, not to add to that hardship through collection and recovery of Council Tax (recognising that customers do have to pay what they are liable for), but to provide the customer with help and support to maximise their income. We will try to help and support customers in the following key ways:

**Being a responsible creditor**

We will always try to resolve debt problems at the earliest opportunity, without letting them get out of control. This means telling people as soon as they have missed their first instalment.

We will provide time for benefits and debt advice through referral to advice agencies, or if the agency informs us that the customer is receiving advice from them. Accounts can be placed on hold for 21 days to enable the customer to obtain the necessary advice.

For complex cases we use a financial statement to determine the amount the customer can reasonably afford to pay. When agreeing a repayment plan we will always ask that the customer pays their current year’s liability, plus an affordable amount in respect of any arrears. This ensures that the customer is able to maintain their payments and prevent the overall debt from increasing.

We will have proper consideration for a customer’s circumstances. We acknowledge a customer’s responsibility for their dependant’s needs. Where we feel an offer of payment is too low we will indicate an amount that we believe is reasonable.

We will recognise and take into account where the customer has other priority debts (e.g. mortgage arrears, rent arrears).
Where a property is unoccupied following a grant of probate, beneficiaries will be made aware that in cases of hardship council tax may be paid as a charge on the subsequent sale of the property.

We work as co-operatively as possible with advice agencies. For example, at the request of an advice agency we may agree to put a hold on any recovery action for an agreed period to enable the customer to receive specialist advice which will help them make a sustainable payment arrangement with us.

All customers are encouraged to claim benefits, credits and allowances from Central Government via the DWP or HMRC. In addition from 1st April 2013, the Council will operate a scheme of Localised Council Tax Support (known as Council Tax Support).

If a customer is in extreme financial difficulties and Council Tax Support has been claimed, the Council may offer additional support via an Exceptional Hardship Fund. The creation of an Exceptional Hardship Fund facility meets the Council’s obligations under the Equality Act 2010.

The Council recognises the importance of protecting our most vulnerable customers and also the impact the changes imposed by the removal of Council Tax Benefit by Central Government. Full details of the Council’s Exceptional Hardship Policy can be found by clicking the link Exceptional Hardship Policy.

**Consultation and engagement**

The policy has been circulated to Revenues Team Leaders and colleagues involved in the recovery process within Shared Services and Finance. Comments were invited and amendments made as appropriate.

**Performance and risk management**

Monthly collection figures are reported via spar.net, discussed at Senior Leadership team meetings and included in the corporate basket for members and Corporate Leadership Team.

Additional reporting functionality is due from our software supplier to enable us to report separately on Council Tax Scheme recipients.

**Communicating the policy**

The draft policy has been circulated to all 6th tier managers for comment and discussed at their monthly meeting. They have subsequently cascaded the policy during their own team meetings.

**Breaches and non-compliance**

The policy underpins our processes and procedures and officers would apply this in their everyday work. Non compliance would be highlighted through our Quality Audit checking and would soon become apparent. Any issues
would be addressed through disciplinary action or capability procedures if appropriate.

Information and training

This section should set out where to obtain further information and whether training is available.

**Evaluation and review**

The Council Tax Collection and Recovery Policy will be subject to review 01/04/18

If you would like this information in another format please contact:

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