**Freedom of Information Act 2000/Environmental Information Regulations 2004**

**re: council tax arrears**

Your request for information has now been considered and the Council’s response to your questions is shown below.

**You asked:**

**1. Total Number of Council Tax Arrears Cases
a) Please provide the total number of council tax accounts that are currently in arrears as of the date of this request, regardless of whether they have been referred for legal recovery.**

Answer:

Currently we have just over 145,000 domestic properties on the council tax list.

We have 40,207 accounts that are in arrears, and these are broken down as follows:

23,510 (16.21%) - live accounts in arrears for the current year

16,697 (11.51%) - arrears associated with previous years

This includes all accounts from summons stage onwards. Most are in some form of recovery and the majority are paying by prior arrangement.

Additional forms of recovery are attachment to earnings/benefits, enforcement agents, charging orders, or debt relief orders/bankruptcy.

**b) Additionally, please provide the total amount of council tax owed across all accounts in arrears identified in part 1a.**

The total value of arrears on these accounts is £28.6m, this figure includes amounts owed from this and previous financial years. However, collection doesn’t stop and by the time we report stats at year end, this will have reduced.

**2. Top Three Largest Council Tax Arrears by Individual Accounts
Please provide the top three biggest outstanding council tax arrears owed by account holders as of the date of this request. For each of the three cases, please include:
o The arrears amount
o The length of time since the debt was first referred to recovery or legal action
o The first three digits of the postcode where the account is registered (or, if the area is sparsely populated, the first two digits; if this would still be too revealing of personal data, I'm happy for you to omit this part of the question)**

Although these individual debts seem large there are very complex issues that cause them to build up. Despite this, charging orders have been secured and recovery including bankruptcy action in place where appropriate.

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| --- | --- | --- |
| **The arrears amount** | **The length of time since the debt was first referred to recovery or legal action** | **The first three digits of the postcode where the account is registered** |
| £44,409.35 | 07/03/2016 | LE3 |
| £34,591.37 | 02/07/2018 | LE4 |
| £33,728.64 | 03/09/2009 | LE5 |

**3. Referral to Legal Proceedings
How many council tax arrears cases were referred to court for the issuance of liability orders in the financial years a) 2022/23 and b) 2023/24?**

a) 2022/2023 years data can be found at  [Council Tax and Business Rate Recovery — Leicester Open Data](https://data.leicester.gov.uk/explore/dataset/council-tax-and-business-rate-recovery/information/?disjunctive.financial_year&disjunctive.fund&refine.financial_year=2021%2F22). This information is exempt from release under section 21 of the FOI Act –accessible elsewhere.

b) 27,382 summonses were served and 23,120 liability orders were granted in the financial year 2023/24.

**4. Use of Bailiffs
Please provide the number of council tax arrears cases referred to bailiffs for recovery in a) 2022/23 and b) 2023/24.**

a) 2022/2023 years data can be found at  [Council Tax and Business Rate Recovery — Leicester Open Data](https://data.leicester.gov.uk/explore/dataset/council-tax-and-business-rate-recovery/information/?disjunctive.financial_year&disjunctive.fund&refine.financial_year=2021%2F22). This information is exempt from release under section 21 of the FOI Act –accessible elsewhere.

1. 17,769 council tax cases were referred to bailiffs for recovery in 2023/24.

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