

## Statement of calculation of the unit price of liability orders for Council Tax and NNDR

### 1. Methodology

The calculation has been prepared in accordance with regulation 34(7) of the Council Tax (Administration and Enforcement) Regulations 1992 (SI 1992 No.613) and Regulation 12 (6) of the Non Domestic Rating (Collection and Enforcement) Regulations (SI 1989 No 1058) which provides that when granting a liability order the court shall make an order reflecting the aggregate of the outstanding council tax / non domestic rates and a sum of an amount equal to the costs reasonably incurred by the applicant in obtaining the order.

A number of sections within the Council carry out work in relation to liability orders and the approach adopted is to estimate the proportion of the cost of these sections that relate specifically to liability orders. The cost is based on the Council's budget for 2023/24. The total cost is divided by the estimated number of summoned tax / rate payers to produce the cost per liability order.

### 2. Calculation

Section	Percentage of cost relating to work undertaken up to and including summons stage	Summons Cost	Percentage of cost relating to work undertaken following summons stage	Liability Order Cost
	%		%	
Cost of summons paid to court	100	2,624	0	
Council Tax Recovery and NDR Recovery	25	266,012	10	106,405
Council Tax Administration	25	36,364	0	
Other costs (IT systems/support, Financial Services & other admin su	80	129,153	20	32,288
Total costs		<b>434,153</b>		<b>138,693</b>
Estimated number of summons		6,653		2,550
Cost per account		65.26		54.39
		<b>60 Rounded down</b>		<b>50</b>

### 3. Assurance from Service Lead: Revenues & Benefits

To the best of my knowledge the statement is a true reflection of the costs incurred.

Signed

Terri Horner IRRV(Hons)

Service Lead: Revenues & Benefits, Winchester City Council

Dated: 30 August 2024

