

1. Council Tax

<u>Previous Years</u>	<u>Amount Due</u> £000's	<u>Apr-15</u>		<u>May-15</u>		<u>Jun-15</u>	
		£000's	%	£000's	%	£000's	%
1993/94	35,007	34,125	97.48	34,126	97.48	34,127	97.49
1994/95	38,149	37,119	97.30	37,119	97.30	37,120	97.30
1995/96	40,863	39,786	97.36	39,788	97.37	39,789	97.37
1996/97	41,596	40,668	97.77	40,669	97.77	40,670	97.77
1997/98	46,378	45,460	98.02	45,461	98.02	45,462	98.02
1998/99	51,616	50,582	98.00	50,583	98.00	50,585	98.00
1999/00	53,938	52,867	98.01	52,868	98.02	52,870	98.02
2000/01	57,329	56,241	98.10	56,242	98.10	56,244	98.11
2001/02	61,607	60,351	97.96	60,353	97.96	60,355	97.97
2002/03	66,335	65,113	98.16	65,115	98.16	65,117	98.16
2003/04	70,978	69,698	98.20	69,701	98.20	69,702	98.20
2004/05	75,696	74,335	98.20	74,337	98.20	74,339	98.21
2005/06	83,166	81,786	98.34	81,789	98.34	81,792	98.35
2006/07	88,742	87,308	98.38	87,311	98.39	87,313	98.39
2007/08	93,368	91,765	98.28	91,769	98.29	91,772	98.29
2008/09	95,048	93,189	98.04	93,197	98.05	93,202	98.06
2009/10	95,783	93,708	97.83	93,704	97.83	93,713	97.84
2010/11	96,548	94,501	97.88	94,509	97.89	94,519	97.90
2011/12	97,750	95,559	97.76	95,569	97.77	95,582	97.78
2012/13	99,206	96,948	97.72	96,955	97.73	96,969	97.75
2013/14	100,913	98,061	97.17	98,078	97.19	98,117	97.23
2014/15	102,880	98,614	95.85	98,680	95.92	98,876	96.11
TOTAL	1,592,896	1,557,784	97.80	1,557,923	97.80	1,558,235	97.82
<u>Current Year</u>							<u>Prior Year Comparison</u>
2015/16	105,160	11,635	11.06	20,699	19.68	29,691	28.23 28.12

2. Non Domestic Rates

<u>Previous Years</u>	<u>Amount Due</u>	<u>Apr-15</u>		<u>May-15</u>		<u>Jun-15</u>	
	£000's	£000's	%	£000's	%	£000's	%
1992/93	48,629	47,914	98.53	47,914	98.53	47,914	98.53
1993/94	47,581	47,108	99.01	47,109	99.01	47,109	99.01
1994/95	49,215	48,790	99.14	48,790	99.14	48,790	99.14
1995/96	53,703	53,122	98.92	53,118	98.91	53,118	98.91
1996/97	49,333	48,806	98.93	48,806	98.93	48,806	98.93
1997/98	51,445	50,940	99.02	50,940	99.02	50,940	99.02
1998/99	54,468	54,056	99.24	54,103	99.33	54,103	99.33
1999/00	56,647	56,098	99.03	56,098	99.03	56,098	99.03
2000/01	59,813	59,199	98.97	59,199	98.97	59,199	98.97
2001/02	62,118	61,604	99.17	61,596	99.16	61,596	99.16
2002/03	65,594	65,106	99.26	65,106	99.26	65,106	99.26
2003/04	68,543	67,944	99.13	67,944	99.13	67,944	99.13
2004/05	72,034	71,510	99.27	71,510	99.27	71,510	99.27
2005/06	78,179	77,680	99.36	77,680	99.36	77,680	99.36
2006/07	78,357	77,862	99.37	77,862	99.37	77,862	99.37
2007/08	79,590	78,952	99.20	78,952	99.20	78,952	99.20
2008/09	81,432	80,518	98.88	80,519	98.88	80,521	98.88
2009/10	84,110	83,252	98.98	83,236	98.96	83,237	98.96
2010/11	94,324	93,522	99.15	93,505	99.13	93,506	99.13
2011/12	99,263	98,395	99.13	98,386	99.12	98,388	99.12
2012/13	107,037	105,996	99.03	105,984	99.02	105,989	99.02
2013/14	112,473	111,107	98.79	111,129	98.81	111,158	98.83
2014/15	117,185	113,323	96.70	113,572	96.92	114,408	97.63
TOTAL	<u>1,671,073</u>	<u>1,652,804</u>	<u>98.91</u>	<u>1,653,058</u>	<u>98.92</u>	<u>1,653,934</u>	<u>98.97</u>
<u>Current Year</u>							<u>Prior Year Comparison</u>
2015/16	119,601	0	-	11,881	9.93	25,269	21.13 <u>26.28</u>

The actual collection rate, on a like for like basis is 26.39% when one factors in HC accounts, and this compares favourably to the prior year collection rate of 26.28%.

3. Housing Benefit and Council Tax Benefit - Fraud

Activity	15/16 Target	Year to Date	Fraudulent Overpayments	Year to Date	National Fraud Initiative 2012-13 @ April-15		National Fraud Initiative 2014-15 @ April-15		
						Matches		Matches	
No. of fraud referrals per 1,000 caseload	13	2.3	Housing Benefit Overpayments identified	£ 48,217.39	Total (Council wide)	3129	Total (Council wide)	8751	
					Processed	1025	Processed	413	
No. of fraud investigators per 1,000 caseload		2.00	Council Tax Benefit Overpayments identified	6,016.87	Investigating	98	Investigating	12	
					Cleared	931	Cleared	413	
No. of investigations per 1,000 caseload	13	7.7	Other/DWP Overpayments identified	26,868.34	Fraud	6	Fraud	0	
					Errors	88	Errors	0	
No. of successful sanctions per 1,000 caseload	1.5	0.4	Total value of Overpayments identified	81,102.60	Total Fraud and error	94	Total Fraud and error	0	£0.00
					Recovering	5	Recovering	0	£0.00
Administrative Penalties accepted	8	2	Total Subsidy Gained (40%)	21,693.70					
Cases referred for prosecution	20	6							

4. Income from Second Homes

Year	Additional Amount Billed £000's	Apr-15		May-15		Jun-15	
		£000's	%	£000's	%	£000's	%
2005	2,356	2,349	99.70	2,348	99.66	2,348	99.66
2006	2,447	2,437	99.59	2,436	99.55	2,436	99.55
2007	2,541	2,532	99.65	2,531	99.61	2,531	99.61
2008	2,581	2,564	99.34	2,563	99.30	2,563	99.30
2009	2,625	2,603	99.16	2,603	99.16	2,603	99.16
2010	2,653	2,634	99.28	2,633	99.25	2,632	99.21
2011	2,684	2,663	99.22	2,661	99.14	2,659	99.07
2012	2,680	2,658	99.18	2,656	99.10	2,654	99.03
2013	2,600	2,570	98.85	2,568	98.77	2,566	98.69
2014	2,490	2,420	97.19	2,437	97.87	2,441	98.03
TOTAL	25,657	25,430	99.12	25,436	99.14	25,433	99.13
Current Year							
2015	2,748	0	0.00	177	6.44	257	9.35

5. BID Levy (Inverness City)	Amount Billed	Apr-15		May-15		Jun-15		
	£000's	£000's	%	£000's	%	£000's	%	
Year								
2008	217	211	97.24	211	97.24	211	97.24	
2009	224	213	95.09	213	95.09	213	95.09	
2010	218	216	99.08	216	99.08	216	99.08	
2011	223	218	97.76	218	97.76	218	97.76	
2012	223	216	96.86	216	96.86	216	96.86	
2013	234	227	97.01	228	97.44	228	97.44	
2014	234	223	95.30	224	95.73	224	95.73	
Current Year	1,573	1,524	96.88	1,526	97.01	1,526	97.01	
2015	236	10	4.24	109	46.19	179	75.85	Prior Year 78.39

5. BID Levy (Loch Ness & Inverness Tourism)	Amount Billed	Apr-15		May-15		Jun-15		
	£000's	£000's	%	£000's	%	£000's	%	
2014	173	165	95.38	165	95.38	166	95.95	
Current Year								
2015	175	7	4.00	71	40.57	116	66.29	Prior Year 45.93