

## **Report to Leader of the Council**

**Subject** Response to Government Consultation | Modernising and Improving the Administration of Council Tax

**Date** 12<sup>th</sup> September 2025

**Author** Assistant Director | Revenues & Welfare Services

### **Wards Affected**

All

### **Purpose**

The purpose of this report is to seek approval from the Leader of the Council to submit the proposed responses, attached at Appendix 1, to the Government's consultation on modernising and improving the administration of council tax.

### **Key Decision**

This is not a key decision

### **Recommendation(s)**

**THAT:**

**The Leader of the Council approves the proposed response to the consultation on modernising and improving the administration of council tax as set out at Appendix 1.**

## **1 Background**

1.1 The Government launched a public consultation titled "Modernising and Improving the Administration of Council Tax" on 20 June 2025. The consultation seeks views on a range of proposals aimed at reforming how council tax is billed, collected, and enforced. The initiative is part of a broader effort to make the system more efficient, fairer for taxpayers, and

better aligned with modern expectations. The consultation is open until 12 September 2025 and applies to England only.

- 1.2 The proposals focus on several key areas including updating billing processes, reviewing enforcement mechanisms, and modernising council tax disregards. The Government is also exploring ways to improve the support available to taxpayers, particularly those facing financial hardship. Alongside policy proposals, the consultation includes a call for evidence to gather insights into taxpayers' experiences and inform potential longer-term reforms.
- 1.3 Importantly, this consultation does not seek views on the fundamental structure or valuation basis of council tax itself. Instead, it concentrates on administrative improvements that could enhance the day-to-day functioning of the system. These changes are intended to support local authorities in delivering services more effectively while ensuring that taxpayers are treated fairly and consistently.
- 1.4 In drafting the Council's response, the Revenues & Welfare Service has consulted with the Ministry of Housing, Communities and Local Government and the Institute of Revenues, Rating and Valuation.

## **2 Proposal**

- 2.1 It is proposed that the Leader of the Council approves as the Council's response to the consultation, the response attached at Appendix 2.

## **3 Alternative Options**

- 3.1 The alternative options are for the Council not to respond to the consultation or to amend the drafted response.
- 3.2 There is no requirement for the Council to respond to this public consultation but doing so will inform the Government's council tax reform proposals from the Council's perspective.
- 3.3 The draft response provided has been informed by the relevant Council Officers and can be amended if the Portfolio Holder considers amendment appropriate.

## **4 Financial Implications**

- 4.1 There are no known financial considerations arising from this consultation response as the proposals in the consultation have not yet, and may not, come into force.
- 4.2 It is not possible to anticipate the outcomes of the consultation meaning that any financial implications from such outcomes cannot yet be quantified.

## **5 Legal Implications**

- 5.1 There are no known legal implications arising from this consultation response.
- 5.2 This is an opportunity to engage in potential council tax reforms which have not yet, and may not, come into force.

## **6 Equalities Implications**

- 6.1 There are no known equalities implications arising from this consultation response.
- 6.2 This is an opportunity to engage in potential council tax reforms which have not yet, and may not, come into force.

## **7 Carbon Reduction/Environmental Sustainability Implications**

- 7.1 There are no known carbon reduction / environmental sustainability implications arising from this consultation response.
- 7.2 This is an opportunity to engage in potential council tax reforms which have not yet, and may not, come into force.

## **8 Appendices**

- 8.1 Appendix 1 – Proposed Consultation Response.

## **9 Background Papers**

- 9.1 [Consultation - Modernising and Improving the Administration of Council Tax.](#)

## **10 Reasons for Recommendations**

- 10.1 To inform the Government of the Council's position in relation to proposed council tax reform.

### **Statutory Officer approval**

**Approved by:** Tina Adams

**Date:** 11/09/2025

**On behalf of the Chief Financial Officer**

**Approved by:**

**Date:**

**On behalf of the Monitoring Officer**