

Appendix A: Glossary of technical terms

This appendix explains technical terms used in the report.

Term	Plain-English meaning
Arrears / historic debt	Council Tax that remains unpaid after it was due. Historic debt is unpaid Council Tax carried forward from previous financial years.
Net collectable debit	The total Council Tax the Council expects to collect after allowing for discounts, exemptions, Council Tax Support and other adjustments.
Collection rate	The percentage of Council Tax due that has been collected.
Liability	The amount of Council Tax a person or organisation is legally required to pay.
Liability correction	A change to an account so it shows the correct amount due, for example after applying a discount, exemption or support award. It is not cash collected.
Council Tax Support (CTS)	A reduction in the Council Tax bill for eligible residents on a low income.
Section 13A relief	A discretionary power that allows the Council to reduce a Council Tax bill in exceptional circumstances, including through the Council Tax Hardship Fund.
Payment arrangement / Payment Plan	An agreement allowing a customer to repay Council Tax debt in affordable instalments over an agreed period. Payment Plan is the external platform used to provide some longer-term arrangements.
Reminder and final notice	Formal notices sent when instalments are missed. If payment is not made, the right to pay by instalments may be lost and further recovery can follow.
Summons	A court notice issued when Council Tax remains unpaid and the Council applies for legal authority to recover the debt.
Liability order	A court order confirming that Council Tax is owed. It gives the Council access to further recovery options.
Attachment of Earnings	A legal process requiring an employer to deduct Council Tax debt from a person's wages and send it to the Council.
Deductions from benefits	Small regular deductions from certain benefits to repay Council Tax debt.
Enforcement agent	An authorised person who may collect unpaid Council Tax after a liability order. Additional statutory fees may be charged.
Charging order	A court order securing Council Tax debt against a property. It protects the Council's claim but is not cash received.
Order for sale / forced sale	A court process that may allow a property to be sold so secured debt can be repaid. It is used only where legally available and appropriate.
Write-off	Debt removed from the accounts because it is no longer considered recoverable. It is not cash collected.
Debt secured / debt realised	Debt secured is protected by a legal charge. Debt realised is money actually received from that security.

Collection Fund	The statutory account into which Council Tax and business rates are paid before funds are distributed to the Council and other public bodies.
Bad debt provision	Money set aside in the accounts to recognise that some Council Tax may not be collected.
Percentage point	The simple difference between two percentages. For example, an increase from 91% to 93% is two percentage points.
Council Tax base	A measure of the number and taxable value of homes used to calculate how much Council Tax income can be raised.
Council Tax referendum limit	The maximum annual Council Tax increase normally permitted without holding a local referendum.
Adult Social Care Precept	The part of a permitted Council Tax increase intended to help fund adult social care.
Single Person Discount	A 25% Council Tax discount where only one adult is counted as living in a property.