**SKDC Briefing: Council Tax & Non-Domestic Rates Collection 2023/24**

This briefing summarises South Kesteven District Council’s (SKDC) performance in the collection of council tax and non-domestic rates for the period 2019/20 to 2023/24. The source is the annual statistics on the topic produced by the Department for Levelling Up, Housing & Communities (DLUHC).[[1]](#footnote-1)

**Council Tax**

In 2023/24, SKDC achieved a collection rate of 98.36%. This is a -0.11% decrease on 2022/23. The overall trend since 2019/20 has been a very slight decline of -0.08%. Unlike the other comparators, collection does not seem to have been significantly impacted by the pandemic. SKDC’s best performance in the examined period was 98.64% in 2021/22. (Figure 1). The estimated collectable net debit of £99.6 million (2023/24) is the highest in Lincolnshire and the 173rd largest in England.

SKDC had the second highest collection rate in Lincolnshire. The Lincolnshire mean collection rate in 2023/24 was 96.21%. (Table 1). SKDC also ranked second amongst its CIPFA nearest neighbours. The CIPFA peer mean collection rate was 97.48%. (Table 2). Regionally SKDC had the fifth highest rate in the East Midlands. The East Midlands mean was 96.63%. Nationally, SKDC ranked twenty-firth, amongst the top 10% of English authorities. The mean collection rate in England was 95.94%.

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| **Table 1: Council Tax Collection – Lincolnshire Neighbours 2023/24** |
| **Decile Key: Decile 10 – in the top 10% of English local authorities, Decile 1 – in the bottom 10% of English local authorities, Deciles 6+ in the top half of English local authorities.**  |
| **Lincs Ranking** | **Authority** | **Value** | **National Decile Placing** | **National Ranking** |
| 1 | North Kesteven | 98.48% | Top (10) | 20 |
| 2 | South Kesteven | 98.37% | Top (10) | 25 |
| 3 | West Lindsey | 97.73% | 8 | 74 |
| 4 | South Holland | 96.19% | 4 | 191 |
| 5 | East Lindsey | 95.37% | 4 | 211 |
| 6 | Lincoln | 94.04% | 2 | 246 |
| 7 | Boston | 93.37% | Bottom (1) | 268 |



Figure 1 - Council Tax Collection Rates, SKDC vs Comparators 2019/20 - 2023/24, Source: Council Tax statistics, DLUHC

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| **Table 2: Council Tax Collection – CIPFA Peers 2023/24** |
| **Decile Key: Decile 10 – in the top 10% of English local authorities, Decile 1 – in the bottom 10% of English local authorities, Deciles 6+ in the top half of English local authorities.** |
| **CIPFA Peers Ranking** | **Authority** | **Value** | **National Decile Placing** | **National Ranking** |
| 1 | Amber Valley | 98.57 | Top (10) | 14 |
| 2 | South Kesteven | 98.37 | Top (10) | 25 |
| 3 | High Peak | 98.28 | 9 | 36 |
| 4 | Stroud | 97.66 | 8 | 79 |
| 5 | Stafford | 97.63 | 8 | 80 |
| 6 | Gedling | 97.63 | 8 | 81 |
| 7 | Broxtowe | 97.63 | 8 | 82 |
| 8 | Braintree  | 97.59 | 8 | 85 |
| 9 | Hinckley & Bosworth | 97.52 | 7 | 95 |
| 10 | Breckland | 97.25 | 7 | 113 |
| 11 | Newark & Sherwood | 97.21 | 6 | 118 |
| 12 | Chorley | 96.90 | 6 | 142 |
| 13 | Bassetlaw | 95.50 | 3 | 207 |

**Non-Domestic Rates**

In 2023/24, SKDC achieved a collection rate of 99.05%. This is a 1.12% increase on 2022/23. The 2023/24 figure is -0.11% lower than 2019/20. The overall trend is recovery from the pandemic. (Figure 2). The estimated collectable net debit of £40.1 million (2023/24) is the highest in Lincolnshire and the 192nd largest in England.

SKDC had the highest collection rate in Lincolnshire. The Lincolnshire mean collection rate in 2023/24 was 96.77%. (Table 2). SKDC also ranked first amongst its CIPFA nearest neighbours. The CIPFA peer mean collection rate was 97.60%. (Table 4). Regionally SKDC had the second highest rate in the East Midlands. The East Midlands mean was 97.15%. Nationally, SKDC ranked thirty-firth, amongst the top 20% of English authorities. The mean collection rate in England was 97.23%.

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| **Table 3: Non-Domestic Rates Collection – Lincolnshire Neighbours 2023/24** |
| **Decile Key: Decile 10 – in the top 10% of English local authorities, Decile 1 – in the bottom 10% of English local authorities, Deciles 6+ in the top half of English local authorities.**  |
| **Lincs Ranking** | **Authority** | **Value** | **National Decile Placing** | **National Ranking** |
| 1 | South Kesteven | 99.05 | 9 | 35 |
| 2 | North Kesteven | 99.03 | 9 | 39 |
| 3 | West Lindsey | 98.33 | 7 | 95 |
| 4 | Lincoln | 98.32 | 7 | 96 |
| 5 | South Holland | 95.16 | 2 | 266 |
| 6 | East Lindsey | 93.77 | 1 | 286 |
| 7 | Boston | 93.75 | 1 | 287 |



Figure 2 - Non-Domestic Collection Rates, SKDC vs Comparators 2019/20 - 2023/24, Source: Council Tax statistics, DLUHC

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| **Table 4: Non-Domestic Rates Collection – CIPFA Peers 2023/24** |
| **Decile Key: Decile 10 – in the top 10% of English local authorities, Decile 1 – in the bottom 10% of English local authorities, Deciles 6+ in the top half of English local authorities.** |
| **CIPFA Peers Ranking** | **Authority** | **Value** | **National Decile Placing** | **National Ranking** |
| 1 | South Kesteven | 99.05 | 9 | 35 |
| 2 | Amber Valley | 98.88 | 9 | 48 |
| 3 | High Peak | 98.68 | 8 | 65 |
| 4 | Hinckley & Bosworth | 98.45 | 8 | 88 |
| 5 | Braintree  | 98.12 | 7 | 105 |
| 6 | Chorley | 97.98 | 6 | 119 |
| 7 | Gedling | 97.88 | 6 | 125 |
| 8 | Stafford | 97.86 | 6 | 127 |
| 9 | Newark & Sherwood | 97.8 | 6 | 133 |
| 10 | Broxtowe | 97.71 | 6 | 142 |
| 11 | Breckland | 97.42 | 5 | 166 |
| 12 | Stroud | 96.42 | 3 | 232 |
| 13 | Bassetlaw | 92.25 | Bottom (1) | 293 |

1. [Council Tax statistics - GOV.UK (www.gov.uk)](https://www.gov.uk/government/collections/council-tax-statistics), specifically Table 9: Quarterly return of Council tax and non-domestic rates QRC4, for each examined year. [↑](#footnote-ref-1)