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North Somerset Council - UPRNs identify missing Business Rates and Council Tax revenue streams

North Somerset Council used Unique Property Reference Numbers (UPRNs) to improve its analysis and identify significant additional revenue streams of Business Rates and missing Council Tax.

In 2015, North Somerset Council identified three challenges for its location data team. It wanted to:

- capture a missing revenue stream of unpaid Business Rates on 'easy wins', such as ATMs and telecommunications masts

- investigate and follow up on Business Rates that might be due from Royal Portbury Docks - a large, complex commercial site located on the North Somerset border

- identify and collect Council Tax due from new-build homes in the area with ease.

By matching the area's Business Rates and Council Tax records to UPRNs, and overlaying verified data from third parties with confidence, the council recovered significant amounts of revenue in Business Rates and Council Tax. It also greatly improved the quality of its datasets for future tax collections.

> UPRN-linked records led to the recovery of £7m in Business Rates from a complex, commercial site, plus a sustained increase in overall Council Tax revenues.

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Linking UPRNs

This was a collaborative project between North Somerset's location data team and its Business Continuity department. Starting in 2015, the first step was to cleanse the area's gazetteer and match its Business Rate and Council Tax records to UPRNs.

In this way, address information could be maintained in its existing formats but, by adding the single field containing the UPRN, it becomes possible to link matching records in different databases together.

With the integrity of interoperability assured, the team could then start introducing verified third-party information to the system with confidence.

For example, mapped records could be overlaid with datasets detailing orders for commercial waste bins, every one of which should be associated with a Council Tax liability; telecommunication mast locations could be identified using data supplied by their operators, then compared to Business Rates' income; and car parking sites close to Bristol Airport could be compared with aerial photography.

Royal Portbury Docks had also been identified as an area that merited closer investigation using UPRNs. The port sits on the boundary of the North Somerset area. Historically, there had been confusion as to which local authority should provide services and collect associated Business Rates. By attributing the correct UPRNs, however, North Somerset Council was able to confirm the Business Rates due.

Delivering results

For North Somerset Council, the financial returns on this project have been significant. The team has also delivered a dataset that will make tax collection easier across the borough in future.

To date, the results include:

- a one-off recovery of £7 million in Business Rates due from Royal Portbury Docks

- an increase of £175,000 in annual revenue from the Business Rates investigation overall.

The extra revenue stream has been complemented by an improvement in the working relationships between the location data team, the Council's Audit and Business Intelligence departments, and Liberata, the organisation responsible for revenue claims on behalf of the council.