Council Tax Debt Recovery Policy and Procedures
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Section 1

Background Information

Council Tax Background

What is the Council Tax?

Council Tax is the system of local taxation used in England to part fund the services provided by local government. It was introduced in 1993 by the Local Government Finance Act 1992. Council and police services are paid for by income from Government grants, Council Tax, fees and other charges. It is a tax on people's homes.

Who collects the Council Tax?

West Lindsey District Council is responsible for collecting the council tax on behalf of the Lincolnshire County Council, the Lincolnshire Police Authority and Parish and Town councils in the district.

Who has to pay it?

Owner occupiers and their partners usually have to pay the council tax and where properties are rented, the tenants and their partners have to pay. In the cases of empty properties it is usually the owner who has to pay.

What happens if the Council Tax is not paid?

West Lindsey District Council has a statutory duty to collect the council tax to provide the revenue vital for funding local services and also to enforce, equally, on all citizens the legal and social obligation to pay taxes.

The Council Tax (Administration and Enforcement) Regulations 1992 detail the enforcement action that can be taken to recover the Council Tax.

All taxpayers receive a council tax demand detailing instalments by which to pay. This is followed by a reminder and/or final notice if they fail to pay and if they continue not to pay a summons, for hearing at the Lincoln Magistrates Court, is issued. At the hearing a liability order is issued which enables the council to take various methods of recovery action to collect the debt. These include attachment to earnings, attachment to income support or job seekers allowance, Enforcement Agents action, bankruptcy, the issue of a charging order or committal to prison.

Discretion as to the particular recovery method used to collect the tax can be made once a liability order has been obtained. When considering which method of recovery to use to pursue a debt an individual's personal and financial circumstances are taken into account and, where possible, flexibility is applied to ensure that vulnerable and disadvantaged persons are treated fairly and at all times with respect.
Who is this policy aimed at?

This policy has been written to ensure that all residents in West Lindsey are treated equally when debt recovery action has to be taken.

It will ensure that before any recovery action is taken against an individual that their particular circumstances are considered at each stage in the process.

It aims to ensure that council tax payment defaulters have their debts collected with the least possible charges being incurred by them.

It will ensure that the council tax is collected in the most efficient and effective way possible thus ensuring the Council has sufficient finances to ensure that services can be provided to the residents of West Lindsey within budget.
Section 2

Council Tax Non-Payment

Annual Billing

Demand notices are issued by 17th March in each financial year, of the amount, date and frequency of the payment to allow for the first instalment to be paid on 1st April and to ensure that the statutory 10 working days notice is given to direct debit payers.

Payments by Instalments

Instalment payments are due on 1st of each month for everyone other than direct debit payers.

Direct debit payers are offered 4 instalment dates of 1st, 15th, 21st and 28th of each month.

Payment Methods

The council offers various payment methods by which to pay the council tax:

- Direct debit
- Credit/Debit card over the telephone
- Website payments
- Standing Order
- At the Post Office – free of charge
- Cheques and Postal Orders by post only

Reminder Notice

Reminder notices can, in accordance with Council Tax legislation, be issued within 7 days of an instalment not being paid. However, West Lindsey District Council issues reminder notices in accordance with a recovery timetable produced in January each year and normally reminders are issued at the beginning of the month following the date the instalment became due. Appendix A details the recovery actions to be taken.

The regulations outlining the requirements for the reminder notice stipulate the following:

- If a demand has been served by an authority and instalments are due under that notice, in accordance with the instalment scheme, if they are not complied with, then a first reminder notice shall be served.
- The reminder must state:
  - The instalments unpaid at the time of the notice, including any instalments which become due within 7 days of the notice
  - That this amount is due to be paid in 7 days
That after a further 7 days (a total of 14 days from the date of issue) the right to pay by instalments will be lost

That if a second reminder is issued within the year any further failure to pay any instalment on or before the date it is due shall result in the right to pay by instalments being lost

No reminder notice is required where all the instalments have fallen due

Final Notice

These are issued in accordance with the recovery timetable. The regulations regarding final notices are as follows:

- No final is required if a reminder or second reminder is not complied with within the statutory timescales
- A final is required for any accounts that do not qualify for instalments and the balance is not paid within 14 days of the notice
- A final is required where the amount due has changed between the outstanding reminder or second reminder and after the issue of the relevant adjustment notice

Summons

Appendix B details the recovery action that can be taken. Summonses are issued in accordance with the recovery timetable following consultation with the Lincoln Magistrates Court. Summonses are issued subject to the following criteria:

- A summons may be issued to 2 or more taxpayers jointly liable for a debt and each liable person will be served with an individual summons
- The summons must be signed by the Clerk to the Court who has agreed the complaint for that particular hearing
- The summons must state:
  - The reason for its issue - i.e.: unpaid council tax
  - The address to which the debt refers
  - The amount of council tax outstanding together with any costs incurred for the issue of the summons
  - The date and time of the hearing
- The summons may be served by:
  - Delivering it to the person
  - Leaving at their last or usual known abode, or in the case of a limited company, at its registered office
  - Leaving it at or sending it by post to an address given by the liable person as one where service will be accepted.
- West Lindsey DC usually issues summonses by 1st class post
- Summonses costs for the year 2011/12 are £70.00 and are increased by agreement with the court on an annual basis
- If the amount due, plus costs are paid prior to the date of the hearing the council will not proceed to obtain a liability order
- If customers are not able to pay in full prior to the hearing the council will continue to proceed with the application for a liability order
At any stage during the recovery process taxpayers may negotiate a special payment arrangement which will include the court costs and will ensure the debt is paid by the end of the current financial year.

If a customer brings their instalments up to date and agrees to pay by direct debit upon receipt of the first payment the summons and costs will be withdrawn.

A summons and costs will be withdrawn if it can be shown the council issued the summons in error.

Application for a Liability Order

The court hearing takes place in accordance with the dates agreed with the Lincoln Magistrates Court as detailed on the recovery timetable.

A minimum of 14 days will be allowed between the issue of the summons to the defaulter and the hearing date. West Lindsey DC usually allows 21 days between the summons and court hearing.

At the hearing an authorised officer of the council will make an application to the Court for the liability orders listed. The Magistrates will hear the defence of any persons wishing to prevent the issue of the liability order.

Information Request Letter

Notices requiring certain information from the debtor are issued within 7 days of the hearing to all cases where no arrangements to clear the debt have been made or where no income details are known regarding the debtor. This notice helps to determine the next course of action to be taken to recover the sum due. The notice also warns the debtor that unless they arrange to pay the debt it will be released to the Enforcement Agents within 14 days of its date of issue and that further costs will be incurred. A copy of the schedule of Enforcement Agents charges is also included with these letters and a budget form to enable the debtor to make an offer of payment based on their income and expenditure.

The information request letter will request details of:

- The name and address of their employer
- The amount earned
- Amounts deducted for income tax, NI and superannuation
- Any payroll or works number
- Any other attachment orders in place
- Any other sources of income
- Whether the person is jointly and severally liable for the debt

Failure to supply or supplying false information can lead to the imposition of a fine by the Magistrates Court.

Further Information

Appendices A and B detail the above information in a flow chart format for ease of use.
Section 3

Methods of Recovery

Attachment of Earnings Order

Where a debtor is employed an Attachment of Earnings Order will be issued.

The order once served will remain in force until the balance is clear or the authority withdraws it.

The content of the order is prescribed as follows:

- It must be addressed to the debtor’s employer.
- It must specify the sum outstanding.
- It must include details of the deduction tables and council tax rules and regulations.
- It must be signed by a “proper officer” of the council.

The amount is deducted in accordance with the tables contained in the regulations which provide percentages to be applied to “net earnings” after income tax, NI, superannuation, deductions for advances of salary and any other council tax attachment or earnings deductions.

Attachable pay includes wages/salary, overtime, holiday pay, other fees, bonus, commission or SSP.

Multiple deductions are allowable in accordance with council tax regulations.

The service of the attachment of earnings order imposes certain duties on the employer and debtor.

The employer must:

- Notify the authority of the employment of a person who they know is subject to attachment within 14 days of receipt of the order.
- Notify the authority within 14 days of the employee leaving the company.
- Notify the debtor of the amount of the deductions.

The Debtor must:

- Notify the council within 14 days of a change in their employment.
- Notify the authority of a change in their earnings or deductions.

Fines may be imposed for non-compliance with the regulations and both the employer and employee may be subject to the following fines:
The employer may be fined for:

- Failure to comply with an order
- Supply of false information
- Failure to give all notifications required

The employee may be fined for:

- Supply of false information
- Failure to supply information

When the debtor is employed by the Crown, the Chief Officer, of the department in which the debtor is employed shall be treated as the employer. Although the pay of those in the armed services is specifically exempted from the definition of earnings, where the debtor is employed by the armed forces, the army may make a deduction under the Army Act 1955 on request of the local authority.

A local authority may serve attachment of earnings orders on itself as an employer of a debtor

**Deduction from Income Support or Job Seekers Allowance**

Where a debtor is in receipt of income support or job seekers allowance then a deduction from income support should be sought.

The authority must apply to the Benefits Agency for deductions to be made from income support or job seekers allowance for non payment of council tax.

The deductions must be made under the following rules:

- Application is made to the benefits agency office which is currently paying the income support or job seekers allowance
- The agency must make deductions for only one council tax liability order at a time even if more than one debt exists.
- Deductions can only be made where the Benefit Agency claimant’s name appears on the liability order

**Attachment to Members Allowances**

Where the debtor is a Member of West Lindsey DC then attempts will be made to secure payment of the council tax by attachment to his/her members allowance. This is undertaken following consultation with the Revenues, Benefits and Customer Services Manager.

The attachment operates under the following rules:

- 40% of the allowance is attachable
- The allowances of members of any of the following authorities may be attached:
  - billing authority
  - county council
  - certain police authorities
  - London and Metropolitan Fire and Civil Defence Authorities
Enforcement Action

Where no information is received from the debtor or where the other recovery options outlined above have failed then the liability order will be passed to the Council’s Enforcement Agents for action.

Prior notice of this action being taken against the debtor is given at least 14 days in advance.

A ‘pre-enforcement ’ letter is issued notifying the debtors who have not made contact since the issue of the liability order hearing that the Council is considering passing the liability order to the Council’s Enforcement Agents.

The letter warns that if the matter is passed to the Council’s Enforcement Agents there could be considerable extra costs charged and the Enforcement Agents can legally remove goods to clear the debt and charge for the sale of these goods.

The debtor is encouraged to contact the council to discuss their debt and make a payment arrangement.

The debtor is also issued with a budget form to enable them to make a written offer of payment if they prefer.

These notices are issued regularly to any debtors who have had alternative recovery methods attempted against them that have failed.

Insolvency

Where none of the above recovery methods are applicable and the council has ascertained that the debtor is the owner of the liable property the council may consider applying for bankruptcy proceedings.

The Council will conduct extensive enquiries into:

- The property address and council tax band applicable
- The liable party name and any other alias’
- Any other properties the liable party is known to be associated with including business addresses and trading names if known
- An overall view of the debtors financial status and anticipated level of equity in any property which they have a financial interest and the liquidity of any business interest that they may hold
- Copies of Land Registry documents, credit reference reports and Company House reports will be obtained where applicable

Once in receipt of this information a decision will be taken regarding the possibility of recovering the debt using bankruptcy proceedings.

Bankruptcy is a procedure available to the council in the enforcement of unpaid Council Tax and National Non Domestic Rates and will be considered where it is deemed to be more appropriate than other methods of enforcement.
Bankruptcy will only be used with the prior authority of the Appropriate officer who will consider all the background details on each case and determine whether the case is suitable for a Bankruptcy Petition or if another method of recovery should be considered. This action will be authorised by the Appropriate officer and a copy kept on the case file.

On receiving a Enforcement Agents return consideration is given as to whether there are employment details and the account can be set up for an attachment of earnings order or if in receipt of an appropriate benefit an attachment of benefit order before consideration for bankruptcy.

Bankruptcy is usually only considered after cases have been returned as unsuccessful by the Enforcement Agents and there is equity in the property.

Accounts considered suitable for bankruptcy are usually selected from cases that have previously been passed to Enforcement Agents and have been returned either ‘unable to gain entry’, ‘unable to gain access’ or ‘returned no goods’. Normally only cases where the combined debts of the taxpayer are over £2,000 are considered for bankruptcy.

Accounts do not however have to have been issued to the Enforcement Agents before bankruptcy proceedings can be considered. The council will consider bankruptcy at an earlier stage if circumstances dictate that this would be a more effective and appropriate method of recovery action.

When determining if accounts are suitable the following factors are taken into consideration:

- The level of potential equity in relation to the liable property and any other associated properties and whether this is sufficient to cover the debt outstanding and any potential costs
- Are the total debt(s) over £2,000?
- Have all systems been checked to ensure we do not hold any employment or benefit details that could enable attachment of earnings or benefit to be made?
- Is there any information to suggest the debtor could be vulnerable?
- Is there any information to suggest the property is already up for sale which may lead to a charging order being a more appropriate method of recovery?
- A visit is undertaken to the property to try and make contact with the occupier(s) to try to arrange payment and to ascertain their ability to pay, the likelihood of them maintaining payments and the state of repair of the property.

Once a decision is made to proceed with bankruptcy as a method of recovery a letter is sent to the debtor explaining what will happen next with a bankruptcy guide outlining the purpose of the statutory demand and the implications, risks and costs associated with bankruptcy including the possibility of the enforced sale of their home by the Official Receiver/Trustee to pay their creditors.

The council will allow at least 14 days from the issue of the warning letter before passing the cases to the Council’s bankruptcy practitioners.

The Council will issue a pro-forma to the bankruptcy practitioner detailing:

- The debtor’s full name
- The address of the debtor
• The property address to which the liability has been incurred
• Council tax or business rate account reference number
• The total outstanding amount
• Each liability order period
• Each liability order hearing date
• The amount outstanding will be separately detailed in respect of each liability order
• Copies of Any alias’, telephone numbers and the council tax band of the property
• Any further information obtained such as visits made by the council’s visiting officer, Land Registry checks, financial checks and any obtained asset details will be attached to the pro-forma.

Once a case is referred to the bankruptcy practitioner a notebook and a party status indicator will be placed on the council tax account to ensure any further contact received from the debtor is referred directly to them and is not dealt with by the council tax team.

On receipt of the pro-forma the solicitors will serve a statutory demand on the debtor under Section 268 (1) (A) of the Insolvency Act 1986.

On service of the statutory demand the solicitors have been given guidelines to make arrangements (if appropriate) not exceeding 3 months.

The solicitors may seek authority from the council for any arrangement offered in excess of the above guidelines

If no contact is received from the debtor the solicitors will contact the council to seek authority to issue the bankruptcy petition and will not proceed until confirmation is received from an appropriate officer.

**Charging Order**

Where the council holds information to suggest that payment of the debt is unlikely to be achieved through bankruptcy, or where the current address of the debtor is either unknown or overseas, preventing service of a statutory demand, a Charging Order may be more appropriate.

The council may also consider this action more appropriate where the debtor is on a low income such as Incapacity Benefit, is vulnerable or elderly.

The council will only proceed with a Charging Order with the prior authority of the Appropriate officer who will consider all the background details on each case and determine whether the case is suitable for a Charging Order or if another method of recovery should be considered. This action will be authorised by the Appropriate officer and a copy kept on the case file.

For all cases where the decision has been taken to proceed with a Charging Order a pro-forma will be issued to the council’s solicitors dealing with the matter.

The pro-forma instruction will show:

• The debtor’s full name
- The address of the debtor
- The property address to which the liability has been incurred
- Council tax or business rate account reference number
- The total outstanding amount
- Each liability order period
- Each liability order hearing date
- The amount outstanding will be separately detailed in respect of each liability order
- Any alias', telephone numbers and the council tax band of the property
- Copies of any further information obtained such as visits made by the council’s visiting officer, Land Registry checks, financial checks and any obtained asset details will be attached to the pro-forma

Once a case is referred to the solicitor a notebook and a party status indicator will be placed on the council tax account to ensure any further contact received from the debtor is referred directly to them and is not dealt with by the council tax team.

At any stage in the procedure the department may use local authority records available to it under the terms of The Data Protection Act 1998 to attempt to gain relevant information for an assessment to be made and it may also contact other agencies e.g.: social services

Once a charging order has been obtained but evidence comes to light of a mental illness, mental incapacity, severe disability, blindness or terminal illness affecting any permanent residents of the property the council will not proceed to enforce an order for sale at that point. This will safeguard the most vulnerable from the effects of losing their home but will ensure that the authority has the ability to recover the debt on behalf of the taxpayers in the district in the event of a sale or transfer upon the death of the taxpayer.

The Appropriate officer may use his/her discretion at any time in the process to refuse authority for a Charging Order or to withdraw an instruction for the enforced sale where in his/her opinion the best interests of the authority would be served by this action.

Where solicitors are instructed to apply for a Charging Order they will be given full authority to deal with the case. In the event that a forced sale is contemplated further instructions must be sought from the authority on whether the forced sale will be approved.

The Appropriate officer will be given a full report on the case and use this to determine whether to authorise the forced sale of the property.

Where a forced sale is not considered appropriate, the Charging Order will remain on the property until it is sold. The department may still seek recovery by other methods for any debt(s) not covered by the Charging Order.
**Arrangements for Payment**

Payment arrangements can be made at any time of the proceedings.

However, debtors will only be granted a payment arrangement once they have provided income and expenditure details and confirmed employment details if working or benefit details if in receipt of benefit.

The aim of the arrangement is to ensure the debt is paid within the current financial year and payment by direct debit is the preferred payment option. Direct Debits are offered on the 1st, 15th, 21st and 28th of the month and customers are encouraged to sign-up for this method of payment for their new year’s bill.

Payment arrangements can be made by weekly, fortnightly or monthly payments.

Other payment methods offered are standing order, payment card at the post office (free of charge), website payments or payments over the telephone.

In cases of severe hardship payment may be extended into the new financial year.

**Monitoring of Payment Arrangements**

Payment arrangements are monitored regularly and where payments are not made as agreed further recovery action will be taken e.g.: attachment of earnings order etc.

**Commencement of Committal Proceedings**

Where a debt remains unpaid and distress has proved unsuccessful the council will need to consider the available options. Where a Charging Order or Bankruptcy are not considered viable options the council will consider an application for a Warrant of Commitment.

(NB: Before this course of action can be taken it is essential that distraint must have been attempted and a certificate confirming this provided to the council by the enforcement agent)

Prior to the issue of a committal summons the debtor will be issued with a letter explaining that committal proceedings are shortly to commence and a letter of explanation is enclosed detailing what this means. The debtor is also encouraged at this time to contact the council to discuss payment. The council will allow at least 14 days from the issue of the warning letter before issuing a committal summons.

**Committal Hearing**

The committal hearing is an enquiry by the Magistrates into a debtor’s means and conduct with a view to whether the failure to pay was due to ‘wilful refusal’ or ‘culpable neglect’. Such an enquiry can only be conducted in the presence of the defaulter and if they fail to appear a warrant for their arrest will be applied for. This would normally be a warrant with bail to appear at the next available pre-scheduled hearing date for non payment of council tax. This avoids the debtor being held for any length of time.
Payment Order

If the Magistrates are satisfied that the council has complied with legislation and has also taken steps to try to recover the debt through distraint they will consider the issue of whether payment has not been made through ‘wilful refusal’ or ‘culpable neglect’. If they find either present the following options available to them are:

- Issue a warrant of commitment for a period not exceeding 3 months
- Fix a term of imprisonment postponed under payment terms
- Refuse to issue a warrant or fix a term of imprisonment

Any payments made under an order must be made direct to the council who will monitor them and report back to court if they fail to be paid as ordered.

The Magistrates can also remit all or part of the debt once they have heard the evidence relating to the means of the debtor.

Non-payment of Court Order

Where the court order is not maintained the council will bring the debtor back before the Magistrates to seek immediate committal to prison.
Section 4

Enforcement Agents

West Lindsey District Council currently uses the services of two external Enforcement Agents firms to act on liability orders that have been obtained at the Magistrates Court against non-payers. The Enforcement Agents are instructed to act against debtors who have not made a satisfactory arrangement for payment or who have not provided financial details to enable an attachment of earnings or benefit to be implemented.

Whilst the council does not currently hold contracts with the Enforcement Agents it chooses to employ, any Enforcement Agents employed by West Lindsey District Council must be members of CIVEA, the Civil Enforcement Agency. This is an independently funded association formed to represent all private, certificated Enforcement Agents in England and Wales. It also operates under service level agreements which are reviewed on an annual basis.

If an account has been issued to the Enforcement Agents it becomes their responsibility to collect the outstanding council tax on behalf of the council and all Enforcement Agents are issued with a Code of Conduct. Any debtor who contacts the council to discuss payment will be advised to negotiate with the Enforcement Agents and make payments direct to them.

Cases will only be withdrawn from the Enforcement Agents in the following circumstances:

- Justified dispute in liability
- Issued in error
- Recently bereaved (within last 6 weeks)
- There is an attachment or earnings or benefit in force
- Debtor is bankrupt
- At the discretion of Debt Recovery Officer or Appropriate officer

Cases can only be withdrawn from the Enforcement Agents under the instructions of the Debt Recovery Officer, Appropriate officer or a member of the Revenues, Benefits and Customer Services Management team.

Only one Enforcement Agents will be appointed to deal with the account of a particular debtor and if the debtor has more than one liability order issued against them these will be issued to the same Enforcement Agents.

The Enforcement Agents Rosssendale’s pay monies collected on behalf of the council on a weekly basis and Bristow and Sutor fortnightly. All send the money via bacs.

The Enforcement Agents issues any returned instructions, payment reports and nulla bona certificates via a secured web link which is downloaded by West Lindsey.

The performance of all Enforcement Agents firms are reviewed at quarterly meetings in which their collection levels are compared to their competitors and any queries, complaints or issues are raised. A record of any decisions made is kept.
The Enforcement Agents currently being used are: Bristow and Sutor Rossendales
Section 5

Tracing

Where correspondence is returned by the Post Office stating ‘gone away’ or we become aware that a person has absconded we will first of all attempt to trace the person in-house by interrogating the internal systems. If these enquiries fail further enquiries can be made using an external tracing agency. Access to this database is controlled and monitored to prevent abuse.

In the first instance all attempts to trace an absconder will be made using the Northgate system and the following actions will be taken:

- Name search
- Check all notebook entries for possible information
- Check if linked to any other properties
- Check to see if they are or have been on benefit
- Obtain national insurance number or date of birth where possible
- Check the Idox system for any information
- Check the filing system for any information
- Check registers of electors listing
Section 6

Write Off Procedures

Introduction

This procedure details the activities necessary for writing off bad debts for council tax and national non domestic rates in accordance with the relevant legislation.

Statute and Relevant Legislation


Selecting Cases for Write Off

Every effort is made to ensure that all amounts due to the council in respect of Council Tax are rigorously pursued and at the end of each financial year a provision is set aside for those debts that are proving difficult to recover.

Debts will only be submitted for write off in exceptional circumstances and some examples are outlined below:

- Where the debtor has absconded and the council tax section has been unable to trace the debtor.
- Where a debtor is found to be deceased and there is no joint liability and if the executor of the estate reports that there are insufficient funds to pay the debt.
- Where a debtor has been declared bankrupt and there is no prospect of a dividend.
- Where the Magistrates decide to remit all or part of a debt during committal proceedings.
- If a debt is unrecoverable because it is statute barred (i.e. unsummonsed and over 6 years old).
- Where the debtor has moved to an address out of England or Wales and has not paid despite requests.

Authorising Write Offs

A report is prepared detailing the action taken and recommending the write off. It should be noted however, that if further information comes to light following a write off the debt will be written back on and recovery action resumed to attempt collection of the debt.

The Chief Finance Officer currently has authority to write off any debts up to an amount of £1,500 for both council tax and national non domestic rates. Everything over this amount must be submitted to the Policy and Resources Committee for consideration for write off. Once authorised for write off the debts will be passed to the council tax team for processing.
Section 7

Maximising Local Council Tax Support Take Up

When dealing with cases of unpaid council tax officers will make every effort to ensure that debtors on a low income have or do apply for local council tax support. This will not only reduce their outstanding debt but will help relieve some of the financial burden on the debtor.

All new council tax and council tax support customers are dealt with individually by the benefit section and this may mean being seen in person at one of the council’s offices, by personal home visit or by completing a telephone application.

If a debtor is in severe financial difficulties they will be referred to the local Citizens Advice Bureau for further more specific debt advice.
Section 8

Maximising Direct Debit Take Up

Payment by direct debit is the easiest method of council tax collection. Staff will always try to promote the advantages of payment by direct debit as the most efficient and easiest payment method. Direct debit dates of 1\textsuperscript{st}, 15\textsuperscript{th}, 21\textsuperscript{st} and 28\textsuperscript{th} are offered.

12 instalments can be granted at the start of the financial year for anyone who requests this.
Section 9

The Council has a procedure for handling complaints. Please see below for what is treated as a complaint and the three stages to making a complaint.

What is a complaint?

A complaint is treated as: an expression of dissatisfaction about the council’s action or lack of action; or dissatisfaction about the standard of service that has been provided.

The Complaints Procedure is not an appeal system to question Council decisions. It is a way of sorting out dissatisfaction with the services that have or should have been provided.

All complaints are dealt with by the Customer Services team and they can be contacted on 01427 676676 or by email customer.relations@west-lindsey.gov.uk providing details of the complaint or by completing the electronic complaints form on the website.

How the Complaints Procedure works

Stage 1 - Informal complaint

The complaint will first try to deal with your complaint informally. If you are unhappy about the service you are receiving or have received, then the quickest way to let us know is by contacting the customer service team who will attempt to resolve your complaint by making contact with the relevant service.

As this is an informal stage you will not be requested to put your complaint in writing, although the customer services team will make notes, and we will not respond to you in writing but will ring you back to let you know how your informal complaint has been dealt with. We will aim to get back to you within 48 working hours with either a resolution or and update on the latest position.

Stage 2 - Formal complaint (investigation)

This process is used if you are either not satisfied with the results of your informal complaint, or you wish to make your complaint formal from the start.

If so, you should make it clear that you want your complaint to be referred to the Customer Services Manager. The Customer Services Manager will work with relevant service (s) to resolve your complaint.

We will acknowledge your formal complaint within two working days and will send you a full response within a further 10 working days.

Stage 3 - Formal complaint (review)

If you remain dissatisfied with the results of your complaint, you can request that the Customer Services Manager appoints an independent investigator to review the complaint. This investigator is still an officer of the council but will have no connection with the service (s) you are complaining about.
We will acknowledge this request within two working days and you will receive a full response within a further ten working days.

**If you're still not happy**

Our Complaints Procedure ends at Stage 3. If you are still not happy, you can take complain to the Local Government Ombudsman (LGO)

To contact the LGO telephone the LGO advice team on 0845 602 1983, [www.lgo.org.uk](http://www.lgo.org.uk) or LGO, PO Box 4771, Coventry, CV4 0EH
Appendix A

Demand Notice
14 days notice required before 1st instalment due

Instalment Missed
7 days to reminder notice

Reminder Notice
7 days to further action

Instalment paid up to date

Instalments not paid up to date

Further Instalment Missed

7 Days - Second Reminder:
Warning that failure to pay future instalments by the due dates will result in immediate cancellation of instalment

Instalments brought up to date then further Instalment Missed

No Payment Made so right to pay by instalments lost: Full years tax due (Amount due as on 2nd)

Paid in Full
Account Clear

Not Paid In Full
Right to pay by instalments lost: Full years tax due

Summons
Appendix B

Full Years Tax Due

Complaint To Magistrates

Summons

- Withdrawn at discretion of local authority
- Part Paid or No Payment
- Paid In Full

Liability Order Granted With or Without Costs

Combined I/R 14 Day Letter Issued

Enforcement Action That Can Be Taken

- Charging Order
- Deduction from I/S or JSA
- Attachment of Allowances
- Attachment of Earnings
- Distress
- Bankruptcy

Committal Summons Issued
For further information please contact the Council Tax Section on 01427 676566

If you would like a copy of this in large, clear print, audio, Braille or in another language, please telephone 01427 676676

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