

**Exeter City Council
Council Tax Penalty Policy
December 2015**

Purpose of the Policy

The administration of Council Tax is a statutory local government function. The Council is legally entitled to obtain information from residents, owners or managing agents to help identify the person liable for payment of the Council Tax.

The Council can impose a penalty where a person fails to provide information requested by the Council within 21 days of the request for the information or within 21 days of a change which affects Council Tax liability or an entitlement to a discount or exemption, or knowingly supplies inaccurate information. The aim of this policy is to give clear guidance to our customers regarding their responsibility to provide accurate and timely information and to deter anyone from giving false information or failing to disclose changes in circumstance that affects a liability, a discount or an exemption.

The purpose of this document is to set out Exeter City Council's policy on administering penalties in circumstances where a person has:

- Knowingly made incorrect statements, or without reasonable excuse, failed to give a prompt notification of a relevant change in circumstances affecting their entitlement to a Council Tax discount or exemption.
- Failed to respond to requests for information in relation to a Council Tax discount, exemption or liability.

Fraud Prevention

Exeter City Council is committed to the prevention and detection of fraud and promotes a zero tolerance culture. Misuse of public funds deprives the Council of finance it needs to achieve its agreed goals and strategic objectives. As a consequence of lack of finance, citizens (particularly those in need) may be deprived of vital services. This policy supports the Council's Counter Fraud Strategy. Fraud occurs because people for various reasons will not be truthful about their circumstances, or deliberately fails to tell the Council about a relevant change. The aim of this policy is to prevent criminal offences occurring by making it clear to customers that they have a responsibility to provide accurate and timely information about their circumstances.

Financial Penalties

A person who appears to the Council to be a resident, owner or managing agent of a dwelling must, on written request, supply information to the authority. The information must be supplied if it is in that person's possession or control and the authority has requested it to identify liability for Council Tax, including joint and several liability. The information requested must be supplied within 21 days of the Council's written request and in the form specified by the Council.

The Council has similar powers in respect of dwellings which appear to it to be exempt from a Council Tax charge or where the chargeable amount is subject to a discount. Where the Council has assumed that a dwelling is exempt, or that the chargeable amount is subject to a discount and they have informed the liable person of this, if the assumed exemption or discount applied is not correct, the liable person must inform the authority within 21 days of this fact.

Exeter City Council can impose a fine of £70 for failure to supply information within the above timescales.

Where a penalty has been imposed and a further request for the same information is made to that person and is again not properly complied with, the Council may impose a further penalty of £280. A penalty of £280 may be imposed each time the Council repeats the request and the person does not fulfil their statutory obligations.

The Council may quash a penalty that it has imposed.

Notification and Collection of Penalties

A penalty must be paid to the billing authority that imposes it. A penalty is collected as part of a customer's Council Tax liability and will be added to their Council Tax account.

If a current ECC Council Tax account does not exist, an invoice will be sent for payment.

Right of Appeal against a Penalty

A customer has the right of appeal to the Valuation Tribunal for England against the decision by the Council to apply a penalty. An appeal must be made in writing directly to the Valuation Tribunal.

Performance Monitoring

Accurate records on all penalties imposed will be kept and monitored. This will help the Council to make correct decisions, identify areas for improvement in our processes and review equality impact as a result of this policy.

The effectiveness of this policy will be monitored through the following outcomes:

- Number of penalties & reasons
- Penalties recovered in full
- Action taken to recover a penalty
- Complaints
- Number of appeals against penalties & reasons
- Effectiveness of contact methods
- Equality impact
- Internal practice review

This policy will be reviewed annually to ensure it is fit for purpose. This policy will be updated at the time relevant legislation changes.

Related Documents:

Local Government Finance Act 1992 (as amended)

The Local Government Finance (England) (Substitution of Penalties) Order 2008 (S.I 2008/981)

The Council Tax (Administration and Enforcement) Regulations 1992 (S.I 1992/613)

Equality Act 2010

Data Protection Act 1998

ECC Equality Policy