

Request 7107 – Tax and revenues, council tax

(SCDC) Exercising discretion when applying to the court for a Council Tax Liability Order

Q1. Does South Cambridgeshire District Council exercise discretion before proceeding under regulation 34(2) of the Council Tax (Administration and Enforcement) Regulations 1992 to request a summons from a justice of the peace (it may be an automated process)

Q2. If yes to (1) what factors are taken into consideration

Response

Q1. Does South Cambridgeshire District Council exercise discretion before proceeding under regulation 34(2) of the Council Tax (Administration and Enforcement) Regulations 1992 to request a summons from a justice of the peace (it may be an automated process)

Yes

Q2. If yes to (1) what factors are taken into consideration

Balances under £10 are not subject to a Court Summons

Balances between £10 and £29.99 can be subject to a Court Summons but the charges are reduced at £3.

Balances over £30 and above are subject to a charge of £70.

Any payments made are taken into account and court summons is issued on remaining balance.

If no contact after issuing reminders and/or final notice, then accounts proceed to court. All such documents issued ask customers to contact us to discuss their circumstances and payment options.

We offer payment arrangements prior and subsequent to a summons being issued.

We encourage customers to claim benefits and reductions available to them if they qualify.

The proceeding of an account to a court summons is automated based on Recovery Procedures.

Regarding the posting of payments to accounts, if the payment matches the current year instalment plan, the payment will automatically be posted to the current year. If different, it will by default be posted to the oldest debt.

We do not check for benefit claims/appeals in the system before taking enforcement action. However, we do consider removing the summons and costs depending on the circumstances, if such an award is made at a later date.