SPSO decision report

Case: **201003730, The City of Edinburgh Council**
Sector: local government
Subject: council tax (incl community charge)
Outcome: some upheld, action taken by body to remedy, no
recommendations

Summary

Ms C purchased a property which she intended to rent out to students. She contacted the council to establish what should be done about council tax.

Ms C complained that the council provided her with inaccurate information, leading her to believe that the tenants would be liable for the council tax. The council sent student packs to the tenants but they did not complete these. Ms C did not know this until she visited the property and found a number of demand notices. When she provided further information about the tenancy agreements, the council decided that the property was a house of multiple occupancy (HMO), making Ms C liable for council tax as landlord.

Ms C complained that, had she been told that the property was an HMO sooner, she could have made different arrangements that would have accounted for or avoided much of the council tax arrears that accrued. She also complained that the council failed to update her home address details. This resulted in correspondence and demand notices being sent to the wrong address, affecting her ability to resolve this.

We did not uphold the first two complaints. We found that the council provided appropriate information about council tax, based on the information that they had. Once they established that the property was an HMO, they worked appropriately with Ms C to establish if discounts and student exemptions should be applied to the account. We did not find that the council failed to record Ms C's address correctly when she bought the property. We did find, however, that they were slow to update their system when she told them about later changes of address, and upheld this complaint. We recognised the impact that this had on Ms C, but as the council had already acknowledged their error and apologised to her we did not make any recommendations.