

Case: 201104971, North Lanarkshire Council
Sector: local government
Subject: council tax (incl community charge)
Outcome: upheld, recommendations

Summary

In response to a demand notice, Mr C paid a council tax bill for which he was not liable. The property concerned was a church manse (a house provided for a church minister). Following the departure of the occupier, Mr C had asked the council to forward any outstanding bills to the home of one of the church officers. However, the council named Mr C on the demand notice that threatened debt recovery action in various forms.

In an attempt to prevent the church officer being subjected to such action, Mr C decided to pay the money due, in the belief that, when it was explained to the council, they would refund the payment. The council refused to do so, even though they admitted that Mr C was not liable and said that they also believed that Mr C did not intend to take responsibility for the liable person's debt. Mr C complained that the council refused to return the money; wrongly named a church officer on the demand notice; and had not dealt properly with his complaint.

We upheld all of Mr C's complaints. We found that the council were wrong to retain money that had been paid as a result of their error and to name a church officer on the demand notice. We also found that the council did not consider the complaint adequately and in line with their own policies. We made recommendations to address these failings.

Recommendations

We recommended that the council:

- make a payment to the church in lieu of the monies paid to Mr C's council tax account;
- consider developing a policy/procedure for refunding council tax that reflects best practice, encourages a flexible approach and has a requirement for each case to be considered on its own merits; and

- consider reviewing how they respond to complaints such as this to ensure they are fully investigated whilst being mindful the council's own complaint handling guidance.