

SPSO decision report

Case: 201303066, Glasgow City Council
Sector: local government
Subject: council tax
Outcome: some upheld, recommendations

Summary

Ms C had council tax arrears, and had made arrangements (with sheriff officers acting for the council) to clear these. She told us that she had not disputed the arrears but when she was interested in buying her home and asked the council to issue her with a right to buy certificate, they had unreasonably declined to do so because she had uncollected council tax arrears. However, she had an invoice from the sheriff officers saying that her account for the period in dispute was clear. She told us that the information from the council about her council tax account was inconsistent and inaccurate; and that the council unreasonably expected her to keep payment receipts for 20 years.

We were provided with only limited evidence from both Ms C and the council, but the council confirmed that in 2010 a request from solicitors acting for Ms C for a right to buy certificate was declined on that basis. We did not uphold Ms C's complaint about this because the council's records showed that her account was in arrears in 2013. However, our investigation found a disparity in the information that sheriff officers acting for the council had given Ms C, and that provided by the council. The council have a duty in law to collect council tax, and we found nothing restricting them from taking steps to collect old debts. However, as it was unclear what arrears were outstanding in recent years, we upheld this point of complaint and made recommendations. It was too late for us to investigate actions taken 20 years ago, and we explained to Ms C that we could not consider events from that time.

Recommendations

We recommended that the council:

- review their procedures to include an enquiry to their debt management partners about the balance of arrears on a customer's council tax account before responding to an enquiry or complaint related to such an account;
- put Ms C's account on hold while further investigation is undertaken into the transactions undertaken on her council tax accounts through sheriff officers, and provide both her and the Ombudsman with documentation which confirms how their findings about the balance on her accounts was arrived at;
- waive any statutory penalties that have not been levied correctly; and
- formally apologise to Ms C.