

SPSO decision report

Case: 201403912, Scottish Borders Council
Sector: local government
Subject: council tax
Outcome: upheld, recommendations

Summary

Between 2007 and 2012, Mr C said he lived in five different properties in the council's area. Mr C complained that the council unreasonably failed to refund him overpaid council tax at one of the five properties and instead used the money for his outstanding council tax liabilities at the other properties. Mr C questioned the dates the council said he was resident at the properties as he said for much of the time he was in prison.

Our investigation established that the council were entitled to offset an overpayment of council tax at one property to settle an outstanding amount on another property. However, we would have expected the council to take appropriate steps to ensure their calculations were accurate prior to doing so.

The council provided us with copies of the documentary evidence they relied on regarding the dates of Mr C's tenancies and the dates he was in prison. This information was supplied by Mr C and the owners of the properties where he resided and it was therefore reasonable for the council to have relied on this.

However, we had concerns about the council's handling of the issue. There appeared to have been failings in the way in which Mr C's council tax liability was calculated which meant a refund of overpaid council tax may have been payable to Mr C from the outset. There also appeared to have been discrepancies in the start dates for one of Mr C's tenancies and the transfer of monies to this account. On balance, we upheld Mr C's complaint.

Recommendations

We recommended that the council:

- review their calculations of Mr C's council tax liability after giving him the opportunity to provide any further documentary evidence of his periods of detention and notify him of any adjustments in his council tax balance; and
- provide Mr C with a written apology for the failings identified.