

## SPSO decision report

**Case:** 201404445, The Highland Council  
**Sector:** local government  
**Subject:** council tax  
**Outcome:** some upheld, recommendations

### Summary

Mr C complained that the council unreasonably sent his council tax demands to the incorrect address despite him notifying them of his correct address several times. He also complained that they failed to process his forms for council tax benefit. We found he had contacted the council to request that his address be changed and that the council failed to do so within a reasonable timeframe. We upheld this aspect of his complaint. In terms of his council tax benefit application, we noted the council's records showed that they issued forms to Mr C on a number of occasions but that they had no record of completed forms being returned. We did not uphold this aspect of Mr C's complaint as we found no evidence to support his statement that these forms were returned. We recommended that the council write to Mr C to apologise for the delay in updating his address.

### Recommendations

We recommended that the council:

- apologise to Mr C for not providing his correct address to the assessor timeously.