

**COUNCIL TAX
COLLECTION**

AND

RECOVERY POLICY

2024- 2025



Signed

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COUNCIL TAX COLLECTION AND RECOVERY POLICY

Purpose of our recovery policy

Council Tax helps to fund many essential services. We recognise that the majority of our residents pay their Council Tax promptly however, there are some that do not. This means that we have to put measures in place to deal with non-payment of Council Tax. We have a duty to recover those outstanding debts for the benefit of all residents and taxpayers so that we can provide those essential services and help the most vulnerable in the borough.

Whilst the key stages and powers associated with recovery and enforcement are statutory, the council has some flexibility about how we use those powers. This policy explains the council's approach and provides summary details of the statutory enforcement process.

Waltham Forest approach is designed to help ensure that residents who may be struggling to pay are offered appropriate help and support while those who wilfully refuse to pay will be part of our rigorous enforcement process.

The purpose of this policy is to explain in detail our processes and the actions we will take to collect the Council Tax owed so that:

- We maximise the level of Council Tax collected to fund essential services.
- Residents who fall into arrears have a full understanding of the process and the documentation that may be issued, and to.
- Provide assurance to residents who pay their Council Tax promptly that we are committed to recover money owed to us.

As part of our customer commitment, we will:

- Issue accurate and timely bills.
- Promote easy payment methods such as Direct Debit with a choice of six payment dates each month, to prevent recovery action becoming necessary.
- Allow those customers not paying by Direct Debit a choice of three cash payment dates each month to provide flexibility.
- Promote the use of, and access to online and self- service facilities so that customers can easily access and update their information anytime via online portal.
- At every stage of the recovery process, explain why action is being taken and what will happen if the debt is not paid, or arrangement made.
- Work to the recommended standards in the Local Government Association and Citizens Advice 'Council Tax Protocol' (June 2017) good practice guide where possible.
<https://www.citizensadvice.org.uk/Global/CitizensAdvice/campaigns/Council%20Tax/Citizens%20Advice%20Council%20Tax%20Protocol%202017.pdf>
- Assist residents who are experiencing financial hardship through our Discretionary Council Tax Hardship scheme and work with debt advice agencies to reach a mutually acceptable repayment agreement where possible.
- Ensure that we take account of known vulnerabilities and that recovery measures are proportionate to a person's circumstances.

- Review this policy annually. If there are changes in legislation relating to Council Tax that affect the recovery process, the policy may be reviewed earlier as their effects become apparent.
- Take steps to secure and recover debt from residents who do not pay in line with instalments set. This may involve court action and additional fees/costs being added to the outstanding debt.
- Apply the Debt Respite Scheme (Breathing Space) as requested by the debt advice agency.
- Trace taxpayers who owe Council Tax to ensure every effort is made to recover unpaid debt.

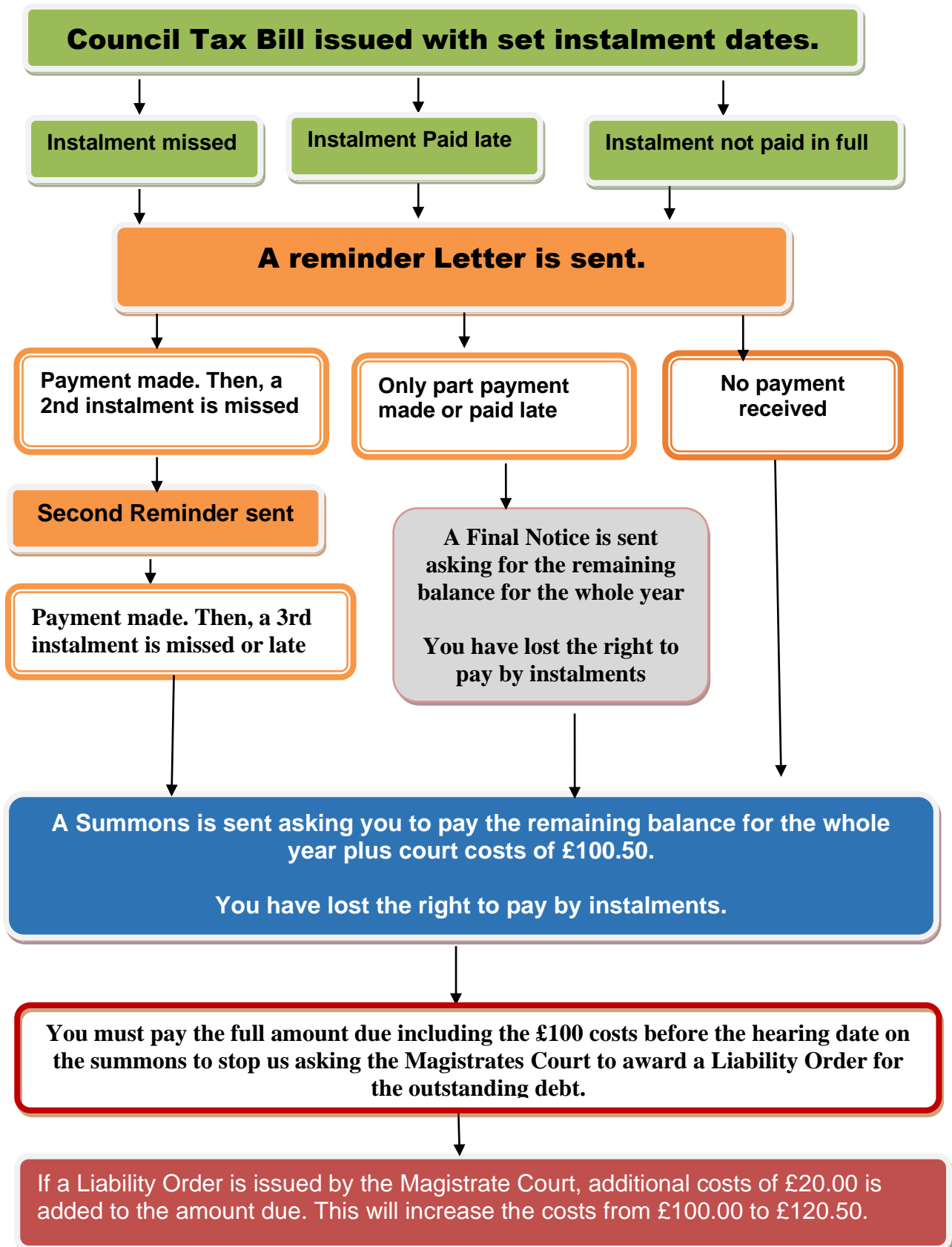
We recognise that some residents will have financial and other difficulties in addition to paying their Council Tax. In exceptional circumstances, we will try to achieve a long-term solution rather than just recovering money that is owed now, so that the customer is better able to manage their finances in the future and meet their future liabilities.

It is extremely important that residents contact us as soon as they know they are unable to pay their council tax so we can discuss the options available. All our notices provide options to contact, and our website also provides additional information.

There are three main stages of activity involved in Council Tax collection which are outlined below.

Part 1: Our process up to obtaining Liability Orders

Quick reference guide



Issuing of Council Tax Bills

Bills (Demand notice) are sent annually in March for the financial year beginning 1st April. A bill is issued to each person(s) shown on the Council's records as liable for council tax in respect of a particular property.

The first payment will usually be due on or soon after the 1st April on the annual bills. The annual bill will also make reference to any previous year's arrears that remain outstanding. Bills and notices can be accessed by an online account. A Council Tax guide is also published on the Council's website which provides further information on Council Tax including the hierarchy of liability which lists the order of liability decisions set out in legislation.

<https://www.walthamforest.gov.uk/council-tax/where-money-goes>

To manage your Council Tax on-line anytime please visit our website at: -

<https://www.walthamforest.gov.uk/council-tax/manage-your-council-tax>

Council Tax bills are also issued throughout the year where there have been changes to amounts due. For example, changes to occupiers or the granting of and withdrawal of reductions such as discounts, disregards, and exemptions.

Council Tax payers are required to make payment by the due dates shown on their bills. It is essential that payments are received on or before the due date to prevent recovery action being taken. Payments that are made late may be subject to enforcement action. This is in line with legislation.

If due to personal circumstances the standard payment dates are not suitable then if contact is made, we can look at alternatives. Notices should not be ignored.

Direct Debit is the most efficient form of payment for the Council and for taxpayers, we offer 6 payments dates.

Bills are usually due to be paid by monthly instalments. Instalments are payable over ten months or twelve months (where customers have asked for this option). Residents who become liable for council tax later in the year will be offered fewer instalments.

Joint and Several Liability - (joint tenants, joint owners etc.)

Where there is more than one person liable for the Council Tax, for example joint tenants, joint owners, or partnerships such as a married couple or civil partnership; we will look to all parties to pay the charge. The law says that each party is liable for the whole charge (called "jointly and severally liable") i.e. if one person does not pay, we are legally allowed to pursue the other liable person(s) for the full amount. Our bills and other communications will be addressed to all the liable persons.

Payment plans and methods of payment

Options for making payments.

We will accept payment by any of the following means:

- ❖ Direct Debit-this can be set up online.
- ❖ Internet
- ❖ 24hr automated Telephone Payment Line
- ❖ Pay point
- ❖ Cash paid at a bank or post office.
- ❖ BACS – via Banks

The methods and types of payment we offer are clearly explained on our bills and on our Web site. We do not issue payment books or cards.

Please note that payments made by PayPoint, a bank (other than Barclays bank) or by cash at a post office can take 3 working days or longer to get to your Council Tax account. If you pay on or very close to the due date using one of these methods your payment will arrive late, and you may end up receiving a reminder notice and if repeated you could end up with a summons due to late payment.

Paying by Direct Debit

This is our preferred method of payment as it is the easiest and the most efficient form of payment. This method is highly secure, and customers are covered by the Direct Debit guarantee so you can get your money back if anything goes wrong, and; once set up, there is no risk of forgetting to make the payment. We offer six in-month payment dates to accommodate most pay dates for customer convenience. These are the 1st, 6th, 10th, 15th, 21st & 28th of each month. online on the Council's website. You can also arrange to pay over 10 or 12 monthly instalments.

Missed payment(s), late payment or paying less than the amount due.

If we hold mobile phone numbers, we will issue text messages prior to the issue of a formal notice to allow the opportunity to bring the account up to date before a notice is issued. We have more information on our website about text messaging <https://www.walthamforest.gov.uk/council-tax/council-tax-texts-and-voice-messages>

First Reminder Notice

If a bill has been issued and you miss an instalment (or pay late), we will send you a first reminder notice asking for the missed instalment to be paid by a given date, this is normally 14 days after the date on the reminder; If you cannot pay the missed instalment(s), contact us immediately.

If payment is made within the 14 days and the date given on the reminder no further action will be taken unless you miss any further instalments throughout the year.

You can complete our online form if you have any queries about liability or you would like to request an arrangement.

www.walthamforest.gov.uk/ctqueryarrange

Second reminder

If the account is brought up to date after receiving a first reminder, but then miss (or pay late) another instalment, we will send a second reminder.

If the missed instalment is received within 14 days of the reminder date, we will not take any further action.

You can complete our online form if you have any queries about liability or you would like to request an arrangement.

www.walthamforest.gov.uk/ctqueryarrange

Final Notice

We will issue a maximum of 2 reminders during a financial year. Each reminder will ask for the missing instalment(s) to be paid within 14 days of the reminder date.

Following that we will issue a final notice or summons.

A final notice will be issued where a first and a second reminder have been complied with and a further instalment is missed (or paid late). This will result in losing your right to pay by instalments and the full amount of Council Tax for the financial year will become due.

You can complete our online form if you have any queries about liability or you would like to request an arrangement.

www.walthamforest.gov.uk/ctqueryarrange

What happens when Reminders/Final Notices are not paid?

Some residents do not pay when we send reminders or final notices, so it becomes necessary to request a summons from the Magistrates Court. By law we are required to go to Court and make a 'Complaint' stating that the Council Tax remains unpaid before we can take any further action to recover the debt. If the Magistrates court accept that the Council Tax is unpaid then you will be sent a summons.

Once a summons has been issued, the statutory right to pay by instalments is lost and the full amount becomes due immediately. Cost of £100.50 will also be applied to the amount due.

If the amount is not paid in full by the court date, the Magistrates may grant a liability order, this gives the Council additional powers to collect the money from you. A further £20.00 costs will also be added to the amount due.

Summons Costs = £100.50

(Applied at the point we issue the summons)

Liability Order Costs = £20

(Added on granting of the liability order on the hearing date)

Therefore, the total costs that could be incurred is £120.50.

You can request to set up an arrangement at any time using our online form www.walthamforest.gov.uk/ctqueryarrange or you can do so on your online MY Account

<https://www.walthamforest.gov.uk/council-tax/manage-your-council-tax>

We may also try to contact you by phone if we have a number for you to discuss payment options and for you to speak to one of our officers.

As recovery of the debt progresses to different stages additional costs will be incurred. The more action that is required to obtain payment the higher the costs will be. Costs will rarely be waived unless we have made a mistake or there is some compelling reason for so doing.

Special arrangement for charge payers in receipt of Council Tax Support

The Council will allow up to two months additional time for charge payers who are receiving assistance to pay their Council Tax through the Council's Council Tax Support scheme for working age people and the national scheme for pensioners. Following the issue of a reminder, a further two months will be allowed before a summons is issued.

The additional time is built into the process so that consideration can be made on any applications received for additional support under the Council's discretionary council tax hardship scheme. If no application for additional support is received during that period or an arrangement plan is agreed, we will proceed to issuing a summons for the outstanding debt which will incur additional costs as outlined above.

The liability order hearing

If a debt remains unpaid the case will progress to a liability order hearing. A bench (panel) of lay Magistrates or a District Judge will conduct the hearing. We provide information with the summons to answer many of the more common questions. Information is also available on our website.

<https://www.walthamforest.gov.uk/content/what-happens-if-you-dont-pay-your-council-tax>

We have specialist officers who attend court hearings on behalf of the Council. You are not required to attend by law but can do so to dispute if you feel you should not be held liable for the Council Tax or to speak to the Court. The Court will listen to any liable person who wishes to appear. However, unless there is a valid defence the Court must grant a liability order. All Court hearings are conducted virtually, and an appointment to appear must be arranged with the Council. All information will be contained with the summons documents. There are very few valid defences available, there are:

1. There was no entry in relation to the dwelling in the valuation list effective for the period billed.
2. That the tax had not been properly set in accordance with legislation
3. That the tax had not been demanded in accordance with the statutory provisions or no joint & several taxpayers notice has, where appropriate, been served.
4. That the amount demanded has been paid in full
5. That more than 6 years have elapsed since the day on which the sum became due.

6. That the Billing Authority was in breach of the duty to serve notices “as soon as practicable” in the relevant year in compliance with Reg 19(1) of the Admin & Enforcement Regulations
7. That the sum outstanding is in respect of a penalty which is the subject of an appeal or arbitration
8. That bankruptcy or winding up proceedings have been initiated for the period concerned.

If you are disputing liability for Council Tax and the Court is satisfied that there may be a case to consider, it may grant an adjournment to a later date to give the Council an opportunity to investigate the matter further. An adjournment can be requested by a customer prior to the court hearing but evidence of why an adjournment is required must be provided to the Council before the court hearing date.

Part 2: Enforcement processes after obtaining Liability Orders

Notice before action.

A liability order allows us to take further Enforcement action to obtain payment of the debt. If an arrangement has been made and payments made as agreed the liability order will not be enforced.

Once we have a liability order a letter will be issued asking for details of income and expenditure. This is an opportunity to let us know if there are any special circumstances which we need to be aware of. You are legally required to respond to this letter within 14 days. This letter also asks for details of any employment you might have and if you are in receipt of any Department of work and Pensions benefits. Any information that we receive is used to establish the appropriate steps to take next.

Information can be provided using the link below: www.walthamforest.gov.uk/ctrfi

If you fail to provide this information or knowingly provide false information, the regulations enable the council to apply to the Magistrates Court for a fine of up to £1,000.00 We aim to recover arrears within the financial year to reduce the burden for ongoing liability for future years.

A liability order gives us the power to recover the debt using any of the following methods set out below.

Attachment of earnings

If you are working, we can ask your employer to make deductions from salary or wages to pay the Council Tax debt. The law allows us to request the outstanding balance on up to 2 liability orders (for different years) at the same time and in some cases, we will do this.

The amount your employer deducts from your salary or wages will depend on how much you earn. The amount of the deductions is set out by legislation. Your employer has no other option but to make the deduction. Your employer can deduct a further £1.00 every time they send us a payment for their administration cost. Fines may be imposed for non-compliance on both the employer and the employee if the attachment is not applied.

Attachment of Benefits (deductions from Department of Work and Pension (DWP) benefits)

If you are receiving any of the following benefits, we can ask the DWP to make deductions from these to pay your Council Tax debt.

Income Support

Jobseeker's Allowance (income based)

Employment and Support Allowance – ESA (income based)

Guarantee Pension Credit, or

Universal Credit

The amount of deductions will depend on the benefit you receive. It is usually deducted weekly/monthly dependent on how you receive your payments.

It is not always possible to make an attachment especially if deductions are already being made for other debts.

We may choose not to request this deduction and pursue alternative means of recovery that will repay the debt in a shorter period of time.

Where we have applied for deductions from benefits this does not stop us from asking for additional payments after considering your full circumstances.

Attachment of Members Allowances

If a Councillor has not paid their Council Tax, up to 40% of their allowances can be claimed to clear the debt. Any decision will be made in consultation with the Head of Revenues or Corporate Director of Revenues and Benefits. These provisions operate separately from the rules excluding Council Members in arrears with Council Tax from voting on certain matters.

Enforcement Agents (previously known as bailiffs)

We will refer outstanding amounts to enforcement agents if we feel this is the best course of action. We will ensure as far as possible that the information the enforcement agent holds is up-to-date and accurate. The information we hold does not include date of birth.

The enforcement agents who work on our behalf also have trained welfare officers who can assist in cases of identified hardship and vulnerability.

If there is evidence of hardship or vulnerability, then the Council may ask the enforcement agents to return the liability orders to the council for alternative collection or to explore your circumstances further. Additional evidence will be requested to support claims of financial hardship and vulnerability.

The enforcement agent is expected to operate in a fair and consistent manner and any complaints we receive are treated seriously and investigated thoroughly. Our enforcement agents have also signed up to the 2017 Citizen's Advice Council Tax protocol good practice. We have regular client meetings with our enforcement agents to ensure any issues that arise are dealt with.

The enforcement agent will charge set fees which are set out in legislation for any action taken by them to recover the debt. Their charges are detailed in the 'Taking

Control of Goods (Fees) Regulations 2014'. These charges are payable in addition to the debt. The table below sets out the standard fees that can be charged:

Stage of process	Action	Fixed fee
Compliance	Writing to inform you of the debt, requesting payment, issuing an enforcement notice	£75
Enforcement	Visiting your home or business premises to take control of goods, including everything involved in identifying, valuing, and taking control of your belongings	£235
Sale	Removing and selling the belongings that were taken control of in the previous stage	£110

Compliance Stage adds £75.00 per liability order to what is owed.

When enforcement agents receive our instruction, they will contact you by letter asking you to either pay in full or contact them to discuss a suitable payment arrangement. This is called the compliance stage. They may also contact you by other means including telephone, text, fax, or email. A fee of £75.00 is charged for each separate liability order they hold.

The enforcement agent is empowered to make arrangements on our behalf if they think it appropriate.

Special arrangements with Enforcement Agents for people in receipt of Council Tax Support

We have special arrangements in place with our enforcement agents to assist Council Tax payers, who are in receipt of Council Tax Support. These arrangements ensure that the first letter or contact made by the enforcement agent will not add any additional charge to the outstanding debt. However, if you fail to make contact with the enforcement agent to make an arrangement to pay the outstanding debt a second letter will be sent by the enforcement agent and a charge of £75.00 will be added to the outstanding balance.

The enforcement agents have specialist welfare advisers to assist customers in financial hardship and experiencing vulnerability.

Enforcement - Taking Control of Goods adds £235.00 or more to what is owed.

If you ignore the contacts from the enforcement agents, they will visit you at your home or business address. This visit will incur a further set fee of £235.00 and if the debt owed exceeds £1,500.00, further fees of 7.5% will be payable. They will not add further costs for additional visits.

When the enforcement agent visits, they will ask for payment in full, including all their costs. If you cannot pay the amount due in full immediately, they may agree a payment arrangement.

To secure the arrangement the enforcement agent will make an inventory of goods that can be sold to repay the debt if you do not keep to your arrangement. This is called a 'controlled goods agreement'. If your goods are subject to a controlled goods agreement, you cannot move them from the property or sell them without the enforcement agent's permission.

Sale of goods – adds £110.00 or more to the amount you owe.

If you make an arrangement with the enforcement agent and then fail to pay as arranged and you have signed a controlled goods agreement, they may re-enter your property, to take the goods listed on the inventory. If this happens, you will be charged a sale fee if goods are removed and sold, plus other costs such as auctioneer's fees. This can add a significant amount to the costs that you will be liable for.

If the enforcement agent is unable to agree a payment arrangement or collect the amount outstanding, they must take control of your goods if there are appropriate goods owned to take. If this is necessary and they are taken to a place of sale or are sold, a further fee of £110.00 will be payable. If the debt owed exceeds £1,500.00 further fees of 7.5% will be payable in addition to the £110.00.

If a debt has been passed to enforcement agents and you pay us instead of them without including their fees, then they will continue to recover their fees/costs from you.

If the enforcement agent cannot identify sufficient goods to clear the debt, or cannot gain lawful entry to your property, they will send a certificate to us to confirm that they have been unable to recover the debt. We will then consider one of the remedies detailed below in part 3.

Arrangements with Enforcement Agents

The enforcement agent will enter into payment arrangements with you, and they will be monitored by the enforcement agent. If your case is with an enforcement agent, then you must contact them to set up an arrangement. The aim of all arrangements is to clear the debt within the financial year where possible.

Any arrangements will be confirmed in writing with details of consequences if the arrangement is not adhered to.

If you are disputing liability and/or have an appeal outstanding with the Valuation Tribunal, please contact us and we may put a 'hold' on (suspend) enforcement action pending the outcome of the Tribunal decision or liability query. Any holds will be regularly reviewed to ensure that there is not an attempt by the customer to deliberately delay action. We may ask for evidence before instructing the enforcement agent to apply a hold on collection.

The enforcement agents will endeavour to clear the Council Tax debt outstanding within 3-6 months, however where they identify a low- income earner or the customer is in receipt of a welfare benefit they will make extended arrangements.

The enforcement agent will work with us to consider alternative payment arrangements outside of the Council's arrangements policy.

We may liaise with an advice agency such as Citizens Advice to complete financial statements to consider an assessment regarding long term arrangements.

Enforcement agents will encourage residents who believe they are vulnerable to make this known to them. Evidence of vulnerability may be required, and these

cases will be considered for long term arrangements or referred back to the Council for alternative recovery of the debt.

If a Debt Relief Order exists, then the case will be referred back to the council for alternative action.

Our Enforcement agents want to help so they offer Debt Surgeries which take place at Walthamstow Library face to face on dates that are agreed. The Enforcement Agents may contact you by letter, txt or email asking you to attend one of these sessions. They have trained welfare advisors in attendance who can help you with any debt advice and also to make arrangements.

Part 3: Final recovery options (Charging orders, bankruptcy, and committal to prison)

The following recovery options will only be considered if the previous stages of recovery have not been successful or there has been non-compliance. The Council will also have regard to its equality duties.

<https://www.walthamforest.gov.uk/council-and-elections/about-us/our-equality-diversity-and-inclusion-strategy>

Placing a charging order on your property

If the total debt owed to us is over £1,000.00 and you own a property, we can apply to the County Court for a charging order to be placed on your property. This will show on Land Registry for the property. You will also incur substantial costs and court fees.

If a charging order is granted it gives us two options:

1. To recover the debt and interest from the proceeds of sale if the property is sold at a later date; or
2. To ask the County Court to evict you or any tenants from the property and enforce its sale to recover the money owed.

Although the charge will safeguard the Council's financial interests a payment arrangement may still be sought to reduce the debt. Once a charge is obtained, we may force a sale of the charged property after having regard to the debtor's vulnerability and adherence to any payment arrangement. The court will decide if an order for sale is applicable.

Making you Bankrupt

Prior to instigating proceedings, we will send a letter warning of the action we are going to take and give you a last chance to pay. If you do not pay the full amount outstanding including costs or agree an acceptable payment arrangement, we will serve a Statutory Demand on you. This is the first formal stage in a process that may lead to bankruptcy.

The insolvency rules require that any debt owed by an individual must be for £5,000.00 or above.

The Statutory Demand request that payment is made within 21 days from the issue of the demand. This provides a further opportunity to make an arrangement for payment or query the account.

If you are a homeowner and the debt is over the bankruptcy threshold (£5,000), we will consider issuing a bankruptcy petition against an individual or applying for a winding up order in the case of a company.

Bankruptcy will sometimes be considered against tenants of a property where other methods of recovery have proved to be unsuccessful.

If you fail to make contact on the issue of the Statutory Demand, an application will be made to the court for a bankruptcy order.

If you are made bankrupt by the court or company is placed into liquidation the matter will rest with the Insolvency Service under the provisions of the Insolvency Act 1986. Your home, business and other assets will be at risk of sale to meet the debts of all your creditors.

An Official Receiver will then be appointed, and you will no longer have control over your assets. You may find it extremely difficult to obtain credit in the future.

Given the potentially grave consequences of such an order, we will thoroughly examine your personal circumstances and fully consider the effect of these consequences on you, particularly in respect of possible vulnerability, before applying for bankruptcy.

Committal to Prison

We will only consider committal proceedings if all other avenues of recovery have been considered and discounted. This means that we ask the Magistrates Court to decide whether to send you to prison for not paying your Council Tax.

Before taking this action, we will advise you of our intention to place the matter before a Magistrates Court by issuing a summons to attend a committal hearing and again we will give you another opportunity to pay in full. We will again also ask for information of employer and income.

At the hearing, you will be asked questions about your income and expenditure and the reason(s) why you have not paid your Council Tax bills. There will be a full enquiry into your means and ability to pay the outstanding council tax.

The Magistrates Court will consider if you are guilty of either:

1. refusing to pay, when you could have done, known as 'wilful refusal'; or
2. not taking appropriate action when you were billed, and enforcement action was being taken, known as 'culpable neglect'.

At the hearing, the Magistrates may sentence you to a term of imprisonment of up to 90 days. The sentence can be suspended on whatever terms the Magistrates consider appropriate. Usually this would be an agreement to pay a weekly or monthly amount.

If the Magistrates decide that failure to pay was not due to wilful refusal or culpable neglect, they have the power to write off (remit) all or part of the debt.

If you do not appear at court after being summonsed to do so, we will initially ask the Magistrates Court to issue a warrant for your arrest with bail. If you subsequently fail to appear at court, we may ask the magistrate to issue a further warrant without bail. In this case, you will be arrested again and taken into police custody or straight to the Magistrates Court.

Part 4: How and when we offer help and Support

Council Tax Support

Council Tax Support helps residents with low income to pay their Council Tax. There are two schemes:

- The first assists people of working age with a contribution but not 100% in the amount of Council Tax required to pay.
- The second scheme is for people of pension age and offers up to 100% reduction in the amount of Council Tax required to pay.

Where we identify that you are struggling or unable to pay your bill, we will encourage you to apply for Council Tax Support if you are not already receiving support through one of the schemes. You can also apply yourself online by going on the Council's website at: www.walthamforest.gov.uk/content/council-tax-support

When a new application for Council Tax Support is made, or a customer's circumstances have changed, we will continue to collect the instalments as they appeared on the last bill. Once Council Tax Support is awarded, we will reduce the remaining instalments, or if your account is in credit for the year, issue a refund. A revised bill will be issued when we make a change to the amount of Council Tax you are required to pay.

Discretionary Council Tax Hardship Scheme

This scheme supports residents who are responsible for Council Tax and are unable to pay their bill due to financial hardship. We will ensure that you are made aware of this scheme and encourage you to make an application where you are experiencing financial hardship. Applications are made online on our website at: www.walthamforest.gov.uk/content/discretionary-council-tax-hardship-scheme

You can receive help from the hardship scheme even if you are also receiving Council Tax Support.

Where we become aware that you are in extreme financial hardship and you are struggling to pay your council tax, we could consider awarding a reduction on your Council Tax by using our Discretionary Hardship Scheme without an application.

Appeals against Council Tax Support decisions, including overpayments.

Valuation Tribunals

No summons will be issued or, if a summons has already been issued, no further enforcement action will be taken for a period of up to three months of the date the Council receives notification from the Valuation Tribunal Service that an appeal has been received against a decision relating to Council Tax Support.

No such suspension will be placed on an account, or an existing suspension will be removed if.

- The appeal relates to a different time period to that in respect of which enforcement action is being taken.
- The potential additional award which could be gained if the appeal is successful is less than 50% of the overall debt being pursued.
- The taxpayer has been convicted of an offence relating to Housing Benefit, Council Tax Benefit or Council Tax support within three years of the date of the summons.
- The taxpayer has failed to cooperate with the Tribunal – for example by failing to comply with a set of directions.

After a period of three months has elapsed the Council will decide whether, having regard to all of the circumstances, it is appropriate to continue to suspend enforcement action.

High Court, the Court of Appeal, or the Supreme Court

No summons will be issued or, if a summons has already been issued, no enforcement action will be taken for a period of six months of the date the Council receives notification from either the High Court, the Court of Appeal, or the Supreme Court that an appeal has been received which ultimately seeks to challenge a decision made by a Valuation Tribunal if;

- None of the exclusions relating to Valuation Tribunal apply, and
- The Council supports the appeal or is satisfied that the appeal stands a reasonable prospect of success.

After a period of six months has elapsed the Council will decide whether, having regard to all of the circumstances, it is appropriate to continue to suspend enforcement action.

Appeals against Council Tax Liability

As a general rule and in line with Council Tax regulations and the guidance provided on the Valuation Tribunal Service website, we will not suspend recovery during the appeal process.

You should continue to pay Council Tax as billed whilst waiting for the outcome of your appeal. If the tribunal, make a decision in your favour and you have overpaid your Council Tax we will refund the overpaid sum or use it to offset any other Council Tax you may owe.

Complaints and disputes

As a general rule we will not suspend recovery on receipt of complaints. We will, however, consider on a case-by-case basis whether it is appropriate to do so. Where a decision is made to suspend recovery or enforcement action this will be communicated to you in writing.

Outstanding Council Tax Support decisions

We will withdraw from enforcement action in cases where it is apparent that the arrears accrued whilst the customer was waiting for a Council Tax Support application to be processed (except in cases where the delay is due to the customer failing to provide information).

Notification of entering into Debt Respite Scheme (breathing Space)

This scheme came into force in May 2021. This allows customers in problem debt the right to legal protections from creditors for a fixed period. There are two types of breathing space,

The standard breathing space allows a pause of action for up to 60 days. The protection includes pausing enforcement action and contact.

The mental health crisis breathing space is only available if someone is receiving mental health crisis treatment. The protection will last as long as the person is in receipt of treatment.

A breathing space scheme can only be started by a debt advice provider who is authorised by the Financial Conduct Authority (FCA) to offer debt counselling or a local authority that is set up to provide debt advice.

Conclusion

The actions we take to recover outstanding Council Tax are not taken as punitive measures. Our intention is to secure payment in an efficient and cost-effective way, whilst still offering choices to Council Tax payers. We will always act in accordance with the Law.

We will, as far as possible, ensure that the actions we take are reasonable and we will consider what alternatives are available in exceptional or compelling cases. We can only decide the most appropriate action if we are aware of circumstances and that customers engage with us, and we will give customers the opportunity at each stage of the recovery and collection process to contact us about the outstanding debt. We also ensure that information is available on our website.