



COUNCIL TAX FACTSHEET NO. 10

Council Tax Summons Information

(Important – this note has been provided for guidance only and although it is accurate to the best of our knowledge and belief is not intended to be comprehensive or relied upon in the place of independent legal advice).

The summons is a legal document ordering you to appear in Court for not paying the Council Tax. You can now do one of four things:

1. Pay it together with the costs of issuing the Summons before the Court Hearing date – you will not be required to make a further payment.
2. Contact the Council now – we strongly recommend you do this so that we can sort matters out. Trained staff are waiting to help you and deal with your queries.
3. Ignore it – the Council will apply in your absence for what is known as a 'Liability Order'. This will give the Council various powers of recovery. Costs will be requested for obtaining a Liability Order as well as for the issue of a Summons. Further details of recovery powers are set out below.
4. Appear in Court – you can save yourself time and trouble by contacting the Council now. The Court cannot make a payment arrangement with you nor can it consider your financial circumstances and there are a very limited number of valid defences.

Court Action

The Council begins action by applying to the Magistrates' Court for a summons. The summons orders you to appear before the Court on a certain date. At the Court Hearing the Council will apply for a Liability Order. This enables it to use its powers to recover the money from you.

Some of the powers of recovery the Council use involve extra costs.

Our Powers to Recover the Money

With a Liability Order the Council can:

- **Request ‘ relevant information’** – this means information about your earnings, employment, sources of income and whether another person is jointly and severally liable with you.
- **Serve an Attachment of Earnings Order** – this is an order instructing your employer to make set deductions from your earnings. Your employer is entitled to an administration fee.
- **Serve an Attachment of Allowances Order** – this only applies to elected members
- **Apply for a deduction from Income Support or Job Seeker’s Allowance** - the Council can apply to the Department of Social Security for a set amount to be deducted from your Income Support or Job Seeker’s Allowance
- **Take your goods** – the Council can instruct Bailiffs to take your belongings to the value of the debt and it can mean you have to pay further substantial costs
- **Start bankruptcy proceedings** – by invoking the provisions of the Insolvency Act 1986 the Council can start bankruptcy proceedings against you.
- **You can be brought back before Magistrates and imprisoned for up to three months** - The Magistrates will only do this if your failure to pay is due to what is known as ‘wilful refusal’ or ‘culpable neglect’

Substantial costs may again have to be paid.

Valid defences

There are two basic arguments available to you against the making of a Liability Order:

- (a) The amount has not been demanded in accordance with the 1992 Council Tax (Administration and Enforcement) Regulations; or
- (b) The amount has been paid.

Any matter that could be the subject of an appeal to a Valuation Tribunal may not be raised in Liability Order proceedings (regulation 57(1) of the 1992 Council Tax (Administration and Enforcement) Regulations).

These matters include:

- (a) Whether the dwelling is a chargeable dwelling;
- (b) Whether you are liable to pay; or
- (c) Whether the amount alleged to be payable has been wrongly calculated.

A Liability Order may be issued notwithstanding that you are disputing the amount of Council Tax Benefit that has been awarded or the fact that Council Tax Benefit has been disallowed.

The Council may apply for a Liability Order whilst an appeal to a Valuation Tribunal is pending except that no amount is payable in respect of a penalty if there is an outstanding appeal against the imposition of the penalty. The fact that there is such an appeal outstanding is not a reason for the Council to refrain from enforcement proceedings.

Please note – although the Magistrates cannot consider matters such as (a), (b) and (c), if you contact us we will advise you on what you should do.

HOW TO CONTACT US

Visiting our offices

You can visit us at **4 Fisher Street**, Lewes any **weekday** between **9am. and 4.45pm** (we close at **4.15pm Friday**).

Or why not give us a ring?

If you would prefer to make your enquiry over the phone please ring us on **01273 471600**. Ask for 'Council Tax' or 'Benefits'.

Writing to us

We are happy to deal with your enquiry in writing. Please write to:

Local Taxation Manager
Lewes District Council
Council Offices
4 Fisher Street
Lewes East Sussex BN7 2DQ

Or email localtax@lewes.gov.uk

Please note: The full details and requirements cannot be completely covered in this factsheet so the information given is for guidance only. If you contact us and discuss your individual circumstances, we can give you more specific information on how the above affects you.