



COUNCIL TAX FACTSHEET NO. 8

Council Tax, the Bailiff, and You

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

The bailiffs will be attending your property because the Council holds a Court Order against you for not paying the Council Tax. They are entitled to take and sell your goods to pay the debt.

You can prevent this by paying the debt together with any charges or costs that may have arisen.

You can sign an agreement with the bailiff to prevent your goods being taken. This is called a “Walking Possession” agreement. It is basically an agreement to pay the debt over a period of time. If you keep the agreement the debt will eventually clear and that will be the end of the matter. If you fail to keep the agreement you will incur further costs and risk having your goods removed for sale.

The bailiff carries the written authorisation of the Council. You can ask to see this.

Charges

The bailiff is entitled to make charges. You will have to pay these as well as the unpaid Council Tax. The amount of the charges will depend on how long you wait before paying or making an arrangement with the bailiff.

The charges are:

- £22.50 for a first visit
- £16.50 for a second visit
- A percentage of the debt for levying distress (taking goods or taking walking possession of goods) together with an additional charge of £11.00 where walking possession is taken.

The percentages are:

- £22.50 up to a debt of £100 or where a debt over £100, 22.50% for the first £100
- 4% of the next £400
- 2.5% of the next £1,500
- 1% of the next £8,000
- 0.25% for any remaining sum

Reasonable costs are also payable for such things as one attendance with a vehicle with a view to the removal of goods (where following the levy goods are not removed), the removal and storage of goods for the purposes of sale, appraising distrained items, advertising and an auctioneer's commission and expenses.

The sale of Goods

You should bear in mind that goods taken will be sold at public auction. The value realised may be considerably less than their replacement value. The sale would not normally take place until at least five days after the removal of goods. If before sale is proceeded with the outstanding sum, plus charges arising up to that point, is paid then the amount will be accepted, the sale will not proceed and the goods will be made available for collection.

Protected Goods

Some goods that you need to live or work cannot be taken. The law has set these out as follows: *“Such clothing, bedding, furniture, household equipment and provisions as are necessary for satisfying the basic domestic needs of the debtor and his family. Such tools, books, vehicles, and other items of equipment as are necessary to the debtor for use personally by him in his employment, business or vocation”.*

Documentation

If distress is levied the following must be handed to you or left at the premises as appropriate:

- A note of the amount in respect of which the levy is made
- A copy of regulation 45 and Schedule 5 of the Council Tax (Administration and Enforcement) Regulations 1992 – the legislative provisions which lay down the power to levy distress and set out charges which can be raised
- A notice of seizure listing the goods which are the subject of a close or walking possession agreement.
- A copy of any close or walking possession agreement entered into.

Note: ‘Close possession’ is where the bailiff stays on the premises with the goods until payment is made or the goods removed for sale. This method is seldom used.

Special Circumstances

If you are elderly and have difficulty in coping, are disabled, suffer from long-term sickness or serious illness, have recently been bereaved, are a single parent family, have difficulty understanding English, or are on Income Support, you, or someone acting on your behalf, should make the bailiff aware of your position. The bailiff will be able to take account of your individual circumstances before deciding what further action is appropriate.

Appeals

If you think the bailiff action has been irregular you can apply to the Magistrates’ Court for a summons against the Council. If the Court is satisfied that a levy was irregular (ie. that it was not in accordance with the Council Tax regulations) it can order the return of the goods, award compensation and order the Council not to act in the same manner in the future. The Court could of course award costs against you for a frivolous application.

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.