

SPSO decision report

Case: 201002668, Fife Council
Sector: local government
Subject: council tax collection; pursuit of arrears
Outcome: not upheld, no recommendations

Summary

Mr C lived in a property until 2003, and missed some council tax payments that were due on it. The council referred this to sheriff officers for collection, with some of the amount due being the subject of summary warrants. Mr C made payments towards the debt but did not pay it all, and the sheriff officers lost contact with him. The council eventually referred the arrears to a firm of specialist debt collectors. This firm were able to find Mr C's new address and in early 2010 they contacted him to recover the amount due. Mr C complained that the council were asking him to pay for a property in which he had lived eight years before. He said that although he had no evidence, he believed he had already paid this and that the council had not been in contact with him about arrears in the last eight years.

When we investigated we found that although the council had not been particularly proactive in pursuing the arrears, sheriff officers lost touch with Mr C because he moved house. We also found that the Prescription and Limitation (Scotland) Act 1973 allows the council up to 20 years to recover a debt if they obtain a summary warrant. The time limit generally runs from the date of the final demand. In Mr C's case, the council had obtained summary warrants and so were entitled to pursue recovery of the arrears. They also provided a reasonable explanation about why the arrears were not pursued for most of the period involved.