

## SPSO decision report

**Case:** 201100281, Glasgow City Council

**Sector:** local government

**Subject:** council tax (incl community charge)

**Outcome:** not upheld, no recommendations

### Summary

Mr C opted to pay his council tax instalments online. From 1 April 2008 the council required that, for those paying in this way, payments should start with a specified payment on 1 April and nine equal instalments on the first day of each succeeding month. When Mr C was late with his payments in April and May 2010, the council petitioned the sheriff for a summary warrant. This meant Mr C had to pay ten per cent more on the outstanding amount. Mr C told us that the council: issued the annual demand too late, allowing him insufficient time to make payment; discriminated against him as he did not pay by direct debit; failed to obtain proper authorisation to issue a summary warrant; unnecessarily shared information with their collection agents; and had not handled the complaint in accordance with their procedures.

Our investigation did not find evidence to uphold any of Mr C's complaints. We found that the council had complied with the relevant regulations with regard to their annual demand and the process for obtaining a summary warrant. We also found that the council regarded payment by direct debit as the most efficient means of collection and so offered greater flexibility to such payers which we considered reasonable. There was no direct evidence that the council shared unnecessary information with the collection agents. Finally, although Mr C had pursued the complaint for over a year, the council had not been responsible for significant delay.