

SPSO decision report

Case: 201200379, Perth and Kinross Council
Sector: local government
Subject: council tax (incl community charge)
Outcome: some upheld, recommendations

Summary

Following the death of his elderly mother, Mr C was appointed executor of her estate. As beneficiary, Mr C subsequently inherited his mother's house, which he kept as a second home. During the executry period, the property had been exempt from council tax. Mr C made seven complaints against the council about delay in sending him correct council tax notices for the property for 2010/11 and 2011/12; failure to issue receipts for cheques he sent; failure to reply to correspondence, and delay in responding to his complaint and to deal with the issues he had raised.

Our investigation upheld four of Mr C's seven complaints. We considered that the need for the protracted correspondence could have been avoided if the council had acted promptly, when informed of the confirmation the estate, to find out who had become liable for council tax. They did not do this and in an invoice sent to Mr C (as executor) they wrongly extended exemption of council tax, although they later corrected this. The council was, in light of that correction, obliged to collect the correct amount of council tax owing. We upheld Mr C's complaints about the failure to issue receipts or reply to letters, and about delays in the complaints process.

Recommendations

We recommended that the council:

- review the adequacy of their current procedures in respect of communicating with executors, and consider providing a leaflet to explain exemptions, discounts and the information they will require after an executry is confirmed; and
- apologise to Mr C and waive their ability to pursue the sum outstanding for 2010/11.