

SPSO decision report

Case: 201303148, Glasgow City Council
Sector: local government
Subject: council tax
Outcome: not upheld, no recommendations

Summary

Ms C complained that the council were seeking to recover council tax and penalty charges from her that related to the year 1999. She said that she had paid all outstanding debts and that, although she could not prove this, neither could the council prove that she did not make payment.

We considered the information she provided and information obtained from our enquiries to the council. Councils do not usually keep copies of all correspondence in respect of historic debts, and in this case the council were able to show us that they issued a council tax bill and reminders at the time, as required by the regulations. As they were able to show that Ms C was billed at the time, and as they had no record of payment being received, we found no evidence that they failed to comply with their responsibilities under the council tax regulations. As there was no evidence of administrative failure in the way this matter was dealt with, we could not uphold the complaint.