

## SPSO decision report

**Case:** 201304029, North Lanarkshire Council  
**Sector:** local government  
**Subject:** council tax  
**Outcome:** not upheld, no recommendations

### Summary

Mrs C complained on behalf of her elderly mother (Mrs A), who had been served with a summary warrant for non-payment of council tax. Mrs C said her mother had not received the necessary reminder letters that should be issued when a council tax instalment is not paid on the due date. She believed that the council had failed to follow the correct process and was unhappy that a summary warrant was served and a bill for late payment issued in addition to Mrs A's council tax. She remained dissatisfied with what she saw as the council's unsympathetic response after she had made them aware that her mother had suffered two strokes in the last eighteen months which had left her unwell, disorientated and confused.

Although we appreciated that Mrs A had been unwell, there was evidence that she had been made aware of her responsibility to pay council tax and what would happen if she did not pay on the due date. We checked and were satisfied that the council had issued the reminder letters, noting that they have a duty to collect council tax in accordance with the legislation and are not able to take individual circumstances into account in the way Mrs C had thought they should. There was no evidence to show that the letters were not delivered, and we did not uphold Mrs C's complaint as there was nothing to suggest that the council had done anything wrong.