

## SPSO decision report

**Case:** 201305865, Aberdeen City Council  
**Sector:** local government  
**Subject:** council tax  
**Outcome:** upheld, recommendations

### Summary

Mr C had outstanding council tax to pay for 2012/13, and made two payments to cover this. However, the council's computer system can only match payments with the exact amount outstanding, and Mr C had paid by sending two sums totalling the amount owed. Where the amount paid does not match the full amount owed, the system defaults to allocate it against the current year's council tax bill. Mr C did not know this, and had correctly followed the council's instructions when making his payments. He then received a summary warrant for the outstanding 2012/13 amount. He challenged the bill, and the council then said he had council tax outstanding for 2012/13. They later found that the sums paid had been allocated to the wrong year, but told him they could have done nothing to avoid this or the problems that later occurred. Mr C was unhappy at the time they took to identify the error and cancel the summary warrant, and complained to us.

We found that Mr C could not have been expected to be aware of the problem. We noted what the council said about their computer system, and that it cannot be modified, but we took the view that they were aware of this, and that it was for them to sort out problems that might arise. There was no evidence that they had done so, and the council's file showed that no-one checked Mr C's council tax records before applying for the warrant to be served. We would also expect the council to have checked his records and identified the problem when he then got in touch about the warrant, but this did not happen until he asked for a detailed breakdown of his account. We found that the council did not take adequate steps to investigate Mr C's concerns when he raised them, and so unnecessarily pursued him for unpaid council tax.

We also found that when Mr C complained, the council did not tell him that there would be a delay in replying, and he had to chase them several times for a response. When they did respond, they did so comprehensively and provided detailed answers to his complaint. However, we found that they could have acted sooner to address his concerns when he raised them. Lack of effective investigation at the early stages meant a large exchange of emails, and ultimately led to his complaint. There were also delays in recognising the error in Mr C's bill, in communicating with the sheriff officers, and in responding to his complaint.

### Recommendations

We recommended that the council:

- review their processes for payment of council tax arrears, obtaining summary warrants for unpaid council tax and dealing with queries about such warrants, to ensure that any computer errors of the type noted in this complaint can be identified by council staff; and
- make a redress payment to Mr C in recognition of their failure to identify the computer error at an early stage and to communicate the cancellation of the summary warrant promptly to the sheriff officers.