SPSO decision report



Case:	201400984, East Lothian Council
Sector:	local government
Subject:	council tax
Outcome:	resolved, no recommendations

Summary

Mr C complained that the council repeatedly issued incorrect council tax notices and, when his tenant left, failed to apply exemption he was due for a property he let out. He said they did not record payments he made against his council tax liability, for which he had receipts, and that his hand-delivered letters to council offices were not passed on to the council tax department. The council continued to issue late payment charges, final demands and then summary warrants for the amounts they said he was due, despite his letters questioning the amount he owed. Mr C said the council did not respond reasonably to his communications and complaints.

During the course of our investigation the council resolved Mr C's concerns about his council tax account. They also accepted that they could have responded to his complaints earlier, in line with their complaints procedure.