

SPSO decision report

Case: 201405853, Fife Council
Sector: local government
Subject: council tax
Outcome: upheld, recommendations

Summary

Mr C is the landlord of several properties which he lets. He said that over the years he has received council tax bills for the full charge even although the properties were empty and he was due a ten percent exemption. He complained that the council were implementing a policy whereby they automatically billed for a full charge and that they failed to make any appropriate enquiries about the status of the property concerned.

Further enquiries were made of the council and the complaint was investigated. This showed that current legislation allowed that in circumstances like those of Mr C, the council should make a ten percent reduction but that in his case, because of human error, this had not happened. The situation was one of carelessness, rather than of a lack of understanding of the legislation. There was no policy to automatically bill the full charge but because of the error, we upheld Mr C's complaint. As a result of Mr C's complaint, the council have emphasised to staff what they should be doing in relation to unoccupied properties between lets and they have undertaken a three month check to ensure that this policy is followed. They are also in discussion with their software supplier in attempt to remove human error.

Recommendations

We recommended that the council:

- advise us of the outcome of their check and, in the event of a continued failure, of the further action they intend to take; and
- inform us of the outcome of their discussions with their software supplier.