

## SPSO decision report

**Case:** 201502190, Glasgow City Council  
**Sector:** local government  
**Subject:** non-domestic rates  
**Outcome:** upheld, recommendations

### Summary

Mr C told us he received an enforcement notice from the council's debt recovery agent, which said he owed money for unpaid non-domestic rates. Mr C had never had a business or paid non-domestic rates in the council's area. He asked the council to confirm that he did not owe the money, and that his credit rating would not be adversely affected. He asked the council to explain how the error had occurred. Mr C sent a further email after two weeks and, when he did not receive any reply, made a complaint. Even taking into account that the council said they did not receive Mr C's first email, we found it had taken them too long to reply to him and to confirm that he was not the person who owed them money. They exceeded their target timescale for replying to correspondence. There was no evidence that they prioritised Mr C's correspondence considering the error he was alleging or the fact he had made a complaint.

The council's explanations about why the enforcement notice was sent were confused and inaccurate. Due to Mr C's efforts in pursuing the matter, the council later accepted that he should have been sent a much softer letter in order to establish whether he was the person they were trying to find.

We found that the council had not provided a reasonable response to Mr C's complaint. His complaint was acknowledged and responded to within the target timescales at each stage and, rightly, the responses contained an acknowledgement of and apology for the delay. However, at each stage they failed to address the substantive point about the letter sent to Mr C in error.

### Recommendations

We recommended that the council:

- apologise to Mr C for the failings identified and for the distress he has outlined; and
- inform Mr C what steps are being taken to address these failings.