

## SPSO decision report

**Case:** 201700677, South Lanarkshire Council  
**Sector:** local government  
**Subject:** council tax  
**Decision:** not upheld, no recommendations

### Summary

Mr C had fallen into arrears with his council tax. The council referred Mr C's debt to a sheriff officer and debt collection service, however they later withdrew the account and advised Mr C that they were beginning sequestration proceedings (the action of taking legal possession of assets). Mr C said that he felt that the council's approach was unsympathetic and that they were not understanding of his circumstances.

Mr C complained to us that the council had not appropriately informed him of the outstanding council tax payment from a number of years previously. He also complained that the council had failed to advise him of his entitlement to council tax reduction and that they had unreasonably failed to honour his agreement with the debt collection agency.

We found that the council's records show that Mr C was in contact with them for a number of years regarding his outstanding debt, so it was evident that he was aware of it. We also found that the council had advised Mr C to apply for council tax reduction on a number of occasions over a period of years. We also found that the council sent a recorded delivery letter to inform Mr C that they were pursuing sequestration. After they received confirmation that the letter had been received, the council cancelled the account with the debt collection agency. We considered that the council had followed the correct procedure in this regard. We did not uphold Mr C's complaints.