

A GUIDE TO RECOVERY PROCESSES

January, 2010

Objectives

The objectives of this guide are to give an outline of the recovery process for Council Tax. It gives available actions and the stage at which the action could be considered. Detailed procedures can be found in the Council Tax Procedures and Policy documents

Timelines

All time lapses given for reminders and summonses are laid down in legislation.

All time lapses given for other recovery actions are the minimum required, based on the procedures involved.

Costs

Further recovery actions such as Insolvency, Charging Orders and Committal do involve considerable cost the Authority in Court fees, Legal fees, service of Notices etc, which can escalate as you move through the process. A level 4 or level 5 recovery action will cost a minimum of £240 for court fees alone but can run into thousands, for example where the forced sale of a property is involved. Most costs, but not all, can be recovered from the debtor.

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Note: Recovery action can be taken against anyone who is jointly and severally liable for the charge. Joint and severally liability is where more than one person shares the same level in the Council Tax hierarchy of liability. It means that the full charge can be collected from any of the jointly liable persons.

PRE- SUMMONS RECOVERY

DEMAND NOTICE

From the due date **14 days** lapse before first reminder is issued

FIRST REMINDER

If remains unpaid for further **14 days** – go to Final Notice

SECOND REMINDER

Only issued where account has been brought up to date and falls behind again (min. **1 month** after 1st reminder) or part payment received for

FINAL NOTICE

Right to pay by instalment lost. Full amount due within **7 days** of Final Notice being issued