



## **Non-payment of Council Tax**

The hearing at the Magistrates' Court is for the purpose of deciding whether a liability order should be made confirming your responsibility to pay the Council Tax due.

At the hearing, the local authority will seek to prove that the demand for payment of the tax was made in accordance with statutory requirements. If the Magistrates are satisfied that the Council has done everything it is required to do in law and that the amount remains unpaid the Court will make a liability order.

The magistrates have limited jurisdiction over the issue of liability for Council Tax. You are entitled to attend court and make representations to the magistrates on lawful defences to the making of the charge.

The **ONLY FACTORS** which amount to a defence to the making of a liability order are:

- 1. That the amount is not payable by you in that the Council have failed to comply with the statutory requirements in making the demand for payment; or**
- 2. That the amount demanded has been paid.**
- 3. That you are Bankrupt.**

If you wish to make representations on any of the following you should correspond **DIRECTLY** with the local authority: -

- 1. That you cannot afford to pay;**
- 2. That you are exempt from payment of the tax;**
- 3. That you are entitled to a discount and or benefit so therefore not liable to pay the full amount claimed; or**
- 4. The valuation band attributed to the dwelling is incorrect.**

I must emphasize that if you attend court and seek to make representation on any of the points set out above you will be advised to take the matter up elsewhere.

Finally, I would wish to reiterate the advice that if you wish to arrange time to pay or raise any other issue regarding the amount claimed by the local authority you should contact the Council directly either at **The One Stop Shop, The Cube, George Street** or contact the **Recovery team on 01536 464140.**

**If you do not intend to dispute liability for payment of these amounts there is no need to attend the court but you do have the right to attend court if you wish to do so.**