

From: [Foi Enquiries](#)
To: [REDACTED]
Subject: FOI-17-1883 - Council Tax
Date: 08 January 2018 15:02:07
Attachments: [Further Information - Right to Review & Appeal.pdf](#)

Dear [REDACTED]

Thank you for your information request of 7 December 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

1. Total residents liable for council tax from years 2002 through to 2017

The number of residents liable for Council Tax is not held as Council Tax is based on chargeable dwellings within the city of Aberdeen.

Properties held as chargeable dwellings for Council Tax as at 31 March in each financial year is as follows

2002	105,448
2003	106,033
2004	106,754
2005	107,440
2006	108,141
2007	108,923
2008	109,889
2009	110,351
2010	110,796
2011	111,186
2012	111,761
2013	112,422
2014	113,202
2015	113,873
2016	114,712
2017	116,173

ACC is unable to provide you with information on **Total residents liable for council tax from years 2002 through to 2017** as it is not held by ACC. In order to comply with its obligations under the terms of Section 17 of the FOISA, ACC hereby gives notice that this information is not held by it.

2. Full contact details of all the authorised person/persons who have signed the OATH BY CREDITOR on behalf of Aberdeen City Council in relation to council tax alleged debt.

The Oath by Creditor document is signed by senior managers within ACC when making an application for summary warrant to the court.

As the senior managers are below Head of Service level, we are unable to disclose their names and contact details.

ACC is unable to provide you with information on **full contact details of all the authorised**

person/persons who have signed the OATH BY CREDITOR on behalf of Aberdeen City Council in relation to council tax debt as it is exempt from disclosure. In order to comply with its obligations under the terms of Section 16 of the FOISA, ACC hereby gives notice that we are refusing your request under the terms of Section 38(1)(b) in conjunction with 38(2)(a)(i) – Personal Information - of the FOISA.

In making this decision ACC considered the following points:

ACC is of the opinion that Section 38(1)(b) applies to the information specified above as any information held is personal information relating to living individuals, of which the applicant is not the data subject.

ACC is of the opinion that Section 38(2)(a)(i) applies, as we consider that disclosure of this information would be a breach of the first Data Protection Principle (that personal information must be processed fairly and lawfully). These individuals have not consented to the disclosure of their information, and ACC does not consider that they would expect ACC to release this information about them into the public domain under the FOISA.

a) Please verify the quantity each have signed.

2002/03	n/a
2003/04	13
2004/05	16
2005/06	21
2006/07	21
2007/08	21
2008/09	40
2009/10	39
2010/11	45
2011/12	35
2012/13	24
2013/14	37
2014/15	37
2015/16	33
2016/17	32

This information was previously provided in our response to FOI-17-1010 which can be found here:

https://www.aberdeencity.gov.uk/sites/aberdeen-cms/files/2017-09/FOI_17_1010_SummaryWarrants_Redacted.pdf

3. Full contact details of all the authorised person/persons who have acted as a trustee for sequestration on behalf of Aberdeen City Council in relation to council tax alleged debt.

a) Please verify how often they have acted in this role.

With respect to 3 and 3(a), the following Insolvency Practitioners companies were used between the period 2014 to 2017, and the number of cases is as follows:

FRP Advisory LLP	5
KPMG LLP	10
Invocas	3

Contact details will be available online at each companies website.

We hope this helps with your request.

Yours sincerely,

Information Compliance Team

INFORMATION ABOUT THE HANDLING OF YOUR REQUEST

ACC handled your request for information in accordance with the provisions of the Freedom of Information (Scotland) Act 2002. Please refer to the attached PDF for more information about your rights under FOISA.

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*03000 numbers are free to call if you have 'free minutes' included in your mobile call plan.
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