

**From:** [Foi Enquiries](#)  
**To:** [REDACTED]  
**Subject:** FOI-17-0289 - Council Tax  
**Date:** 09 March 2017 11:32:03  
**Attachments:** [FOI-17-0289 - Appendix.pdf](#)  
[Further Information - Right to Review & Appeal.pdf](#)

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Dear [REDACTED]

-  
Thank you for your information request of 17 February 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

**1) What is the total sum of council tax that is currently outstanding?**

The amount of Council Tax outstanding since 1.4.93 to 31.3.16 was £55,002m (excluding water and waste water) as at 31.3.16. This does not include the current financial year 2016/17 as this year has not ended.

**a) How much is being chased?**

£55,002m

**b) How much has been written off?**

Over 9 years, £7,576m has been written off up to 31.3.16

**c) How does this translate in terms of numbers of people owing and being chased etc.?**

Unfortunately, the number of people who did not pay their Council tax in each financial year is not recorded. Therefore, ACC is unable to provide you with this information 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.

The attached spreadsheet indicates the number of Council Tax accounts in arrears which progressed through the different stages of recovery.

It should be noted that where there is more than one liable person named on a Council tax account, separate documentation must be issued for reminders, finals and broken arrangement letters.

Where the account progresses to Warrant Petition, Warrant Granted and Sheriff Officer, the lists indicate all liable person(s) names pertaining to the account as one entry i.e. husband and wife who are jointly liable will have received separate reminders but will only appear once on the list pertaining to the financial year.

However, there can also be separate entries on the lists for more than one financial years outstanding Council Tax which should also be taken into account in the figures on the attached spreadsheet.

**2) What was the sum for outstanding council tax about**

**a) one year ago,**

The amount of Council Tax outstanding since 1.4.93 to 31.3.16 was £55,002m (excluding water and waste water) as at 31.3.16.

**b) three years ago and**

The amount of Council Tax outstanding since 1.4.93 to 31.3.13 was £49,090m (excluding water and waste water) as at 31.3.13.

**c) five years ago?**

The amount of Council Tax outstanding since 1.4.93 to 31.3.11 was £44,746m (excluding water and waste water) as at 31.3.11.

**3) Can you provide a breakdown by ward/ area of how much council tax is outstanding?**

Council tax is administered for the whole of the city and as such the outstanding figures is for the whole of the city.

**4) Again, how does this translate in terms of number of people?**

The number of people is not held, as indicated in question 1. Therefore, ACC is unable to provide you with this information 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.

**5) What are the main reasons for why council tax has been written off?**

The main reasons for write off are deceased, sequestration and unrecoverable debts.

**6) What are the main reasons given by people for why they can not pay council tax?**

Where customers complete an Income and Expenditure form for making a payment arrangement, the main reasons for not paying Council tax are-

- (a) Rent due
- (b) Mortgage due
- (c) Unemployed
- (d) Financial circumstances
- (e) Other priority bills – sky, mobile phones, car, cigarettes, etc.

**7) Have the council stepped up their methods of clamping down on missed council tax payments/ council tax payment evasion?**

**a) If so, in what way?**

Council tax legislation dictates how outstanding debts may be collected as detailed in question 1 (d).

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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