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Local Tax Team,  
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**Response to the consultation on Modernising & improving the administration of council tax**

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**Question 1:** The government intends to change the default bill instalments from 10 months to 12 months. Do you agree with this approach? Why/why not?

**Response:** Xx

**Question 2:** If the government were to move to 12-month instalments by default, should taxpayers be able to request to pay in 10-monthly payments?

**Response:** Xx

**Question 3:** What impacts, if any, do you think this change will have on local authority's' cash flow and ability to pay precepting authorities? [Local Authorities and other interested parties]

**Response:** Xx

**Question 4:** Do you feel you have a good understanding of how council tax revenue is used by your local authority?

**Response:** Xx

**Question 5:** Do you agree further information should be provided on how council tax is spent? Why/Why not? How should this information be presented?

**Response:** Xx

**Question 6:** Do you feel you have a good understanding of the support offered by your council and how to claim this? How might this be improved?

**Response:** Xx

## Appendix D

**Question 7:** What further information, if any, do you think would be helpful to see on this support? How should this be presented?

**Response:** Xx

**Question 8:** Do you agree with the proposed new name and definition of the disregard, as set out above? Why/Why not?

**Response:** Xx

**Question 9:** What are your views on whether the proposed definition is consistent with the existing eligibility for the disregard? [Local authorities and other interested parties]

**Response:** Xx

**Question 10:** Have you, or your family members, experienced any barriers to claiming this support? Please describe.

**Response:** Xx

**Question 11:** Are you aware of any households facing barriers when accessing this support? Please describe. [Local Authorities and other interested parties]

**Response:** Xx

**Question 12:** What, if anything, do you think could put someone off applying for this support?

**Response:** Xx

**Question 13:** What do you think the government could do to improve access and accessibility to this disregard?

**Response:** Xx

**Question 14:** What are your views on a government provided (but not prescribed) form that councils and taxpayers could use to improve consistency of claiming the disregard in England? How should the government incentivise councils to use such a form?

**Response:** Xx

**Question 15:** What are your views on the disregards set out for carers and apprentices?

**Response:** Xx

**Question 16:** Do you believe the current eligibility criteria for apprentices and/or carers is appropriate?

**Response:** Xx

**Question 17:** Are there any other disregards which should be considered in respect of certain cohorts who do not fall within the current disregards?

**Response:** Xx

**Question 18:** Do you or anyone in your household fit into one of these cohorts? If so, what would be the impact of any new forms of support on your household?

## Appendix D

**Response:** Xx

**Question 19:** What are your views on how information is currently provided by councils.

**Response:** Xx

**Question 20:** What council tax information do you believe could be communicated digitally?

**Response:** Xx

**Question 21:** In relation to any suggestions in question 20, how could councils ensure this was accessible to all residents?

**Response:** Xx

**Question 22:** What are your views on the current process for challenging a council tax band? What changes, if any, should the government consider to the council tax band challenge process?

**Response:** Xx

**Question 23:** The government is interested in changing regulations on when councils can request a full bill, or seek liability orders, to a more appropriate and proportionate timeframe.

How long after a reminder notice, should full liability apply:

- after 7 days, as now
- after 14 days
- after 31 days
- after 62 days
- after 90 days
- other

**Response:** Xx

**Question 24:** Are there any further steps councils should take before being able to charge for a full-year's bill? For example, offering alternative payment plans, providing further reminder notices or undertaking welfare checks.

**Response:** Xx

**Question 25:** Do you believe there are any barriers to councils being able to take the kind of steps set out in Question 24? [Local Authorities and other interested parties]

**Response:** Xx

**Question 26:** What other ways can councils support individuals when they miss a council tax payment?

**Response:** Xx

**Question 27:** Do you agree that the government should introduce a cap on the reasonable costs that a court can award for a council's costs for an application for a liability order?

**Response:** Xx

**Question 28:** What do you think this cap should be set at? Please explain your answer:

- less than £70
- up to £70
- between £71 and £100
- over £100
- other

**Response:** Xx

**Question 29:** Should the cap apply when seeking a liability order on second or empty homes?

**Response:** Xx

**Question 30:** Do you believe the current enforcement is or is not proportionate in the context of council tax collection? Why/why not?

**Response:** Xx

**Question 31:** What are your views on ways enforcement could better reflect the needs of those in financial or other hardship?

**Response:** Xx

**Question 32:** What are your suggestions on alternative or additional measures to ensure council tax is paid?

**Response:** Xx

**Question 33:** What are your views on the current methods available to councils to collect council tax?

**Response:** Xx

**Question 34:** How else do you think council tax could be efficiently and fairly collected?

**Response:** Xx

**Question 35:** Do you have any views on anything else related to council tax administration which has not been covered in this consultation and call for evidence? If so, please provide them here (250-word limit).

**Response:** Xx

**Question 36:** Do you have any views on whether any of the proposed changes in the consultation will have any disproportionate impacts on any particular groups with protected characteristics compared to others?

**Response:** Xx