

Response ID ANON-96YF-W2K4-P

Submitted to Modernising and improving the administration of council tax
Submitted on 2025-09-11 10:16:38

Ministerial foreword

Summary of the government's proposed approach

Chapter 1. Introduction

Chapter 2. Background

Personal details

1 What's your full name?

Type your first and last name:

Adam Richens

2 What type of respondent or organisation are you replying on behalf of?

Please pick one response:

Local authority

If you answered 'other' please provide details. :

3 If you are responding on behalf of a local authority please tell us which one

Please use this space to respond:

Bournemouth, Christchurch and Poole Council

Chapter 3. Modernising council tax billing

Changes to council tax billing

CONSULTATION QUESTIONS

In what capacity are you responding to the consultation?

Local authority

Consultation question for local authorities/interested groups/voluntary organisations/other bodies

1 What impacts, if any, do you think moving to 12-month billing will have on local authority's cash flow and ability to pay precepting authorities?

please explain below :

This will impact on cash flow and ability to pay, as councils will receive payments later in the financial year, or into the next financial year. As per the New Burden doctrine councils should be compensated for the financial consequences (cash-flow consequences) of this change. Consideration will need to be given to precepts, and this may impact on their ability to budget appropriately.

Consultation question for members of the public

2 The government intends to change the default bill instalments from 10 months to 12 months. Do you agree with this approach?

Please pick one response:

No

Please explain your reason:

The existing statutory requirement is to allow 10 instalments. This allows councils the ability to amend instalments, extend arrangements and still obtain payment within the same financial year. To have a statutory requirement of 12 months will impede payment within the same financial year and would mean any extension/amendments would in all likelihood have to be addressed in the following financial year. There is a direct cash-flow implication of this change which will ultimately cost the council more in debt servicing costs.

3 If the government were to move to 12-month instalments by default, do you agree taxpayers should be able to request to pay in 10-monthly instalments ?

Yes

Please explain further:

Councils will have a substantial number of taxpayers who already pay over 10 months and would like to retain this, giving them freedom of choice. Consideration needs to be given to avoid continual changes by a taxpayer between 10 and 12 instalments and the impact this will have on council's and their budgeting.

Making council tax more transparent

Call for evidence questions for members of the public

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

Please pick one response:

Yes

Please explain your reason:

It is used to fund the services provided to taxpayers and residents, as well as providing funding for police and fire authorities as well as any parishes. As a unitary authority it principally funds education and social care. A consistent income stream is essential to allow councils to budget appropriately and avoid funding issues or additional bank charges.

5a Do you agree further information should be provided on how council tax is spent?

Please pick one response:

No

Please explain further:

Details of the council's expenditure is provided on documentation we supply to taxpayers and on our website. If more information was a statutory requirement this might be bureaucratic and incur additional financial expenditure. It would also be dependent on external auditors and raise undue time constraints.

5b If you answered yes to the previous question, how should this information be presented?

Please explain further:

N/A

6a Do you feel you have a good understanding of the support offered by your council and how to claim this?

Please pick one response:

6b How might this be improved?

Please explain further:

N/A

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

Please explain further:

Details of discounts, reductions and the Council Tax Support scheme are provided with bills and published on our website. Enhanced promotion and accessibility might increase the uptake and reduce financial burdens on taxpayers.

Modernising council tax disregards

Severe mental impairment

CONSULTATION QUESTIONS

In what capacity are you responding to this consultation?

Local authority

Consultation question for local authorities/interested groups/voluntary organisation /other bodies

8 What are your views on whether the proposed definition is consistent with the existing eligibility for the disregard?

Please explain further:

Providing any title of the discount is representative of the actual discount, the council has no views on its title.

Consultation question for members of the public

9 Do you agree with the proposed new name and definition of the disregard, as set out above?

Please pick one response:

Yes

Please explain your reason:

Taxpayers can reduce their bill through reductions or discounts, and these are usually termed based on the discount. The term Severe Mental Impairment may be outdated, but as with other discounts, it is based on specific criteria. The terminology of a discount shouldn't be a barrier to the uptake.

Severe mental impairment

CALL FOR EVIDENCE QUESTIONS

In what capacity are you responding to this consultation?

Local authority

Call for evidence questions for local authorities/interested groups/voluntary organisations/other bodies

10 Are you aware of any households facing barriers when accessing the severely mentally impaired disregard ? Please describe.

Please describe below :

The council is not aware of any specific barriers to claiming the SMI discount/exemption.

Call for evidence questions for members of the public

11 Have you, or your family members, experienced any barriers to claiming this support? Please describe.

Please describe below :

N/A

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

Please describe below :

They may not consider they suffer from a Severe Mental Impairment, which is why clear qualifying criteria is published, to provide clarity.

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

Please describe below :

Maybe better clarity for medical professionals to assist their consideration of the medical condition, to ensure it is considered to be severe, rather than mildly impeding for example.

14a 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?

Please describe below :

Councils should be afforded the ability to adapt their application forms and use their experience of previously completed forms, feedback from taxpayers and resolution of previous misinterpretations.

14b How should the government incentivise councils to use such a form?

Please explain your reason:

N/A

Apprentices

Carers/care workers

Call for evidence questions for members of the public

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

Please describe below :

The earnings threshold of an apprentice (£195 per week) and a carer (£44 per week) should be revised or reconsidered periodically. The current value for an apprentice hasn't been revised since 2006 and may be impossible to attain. Councils may be committed to ensuring a living wage is paid. As £195 per week for a 35-hour week is £5.57 an hour, compared to a living wage of £12.60 per hour, councils attract the criticism for outdated or unrealistic values, regardless of whose responsibility it is.

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

Please explain your reason:

Yes, with the exception of the earnings thresholds.

17a Are you or any one in your households/family in receipt of any of these disregards?

Please pick one response:

No

17b If you answered yes to the previous question, please specify which disregard and share your experience of this.

Please describe below :

N/A

Other forms of council tax support

Call for evidence questions for members of the public

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

Please describe below :

To provide a discount or disregard on additional cohorts may prove problematic. Not every role provided by an employer can be pigeonholed into a specific category and if the government include one and not another, they will attract criticism rather than praise for inclusion.

19a Do you or anyone in your household fit into one of the categories of people not covered by the current council tax disregards or exemptions?

Please pick one response:

No

19b If you answered yes to the previous question, please tell us what would be the impact of any new forms of support on your household.

Please describe below :

N/A

Chapter 4. Barriers to improved efficiency

Communicating council tax information

Call for evidence questions for members of the public

20 What do you think about how information is currently provided by councils?

Please describe below :

The requirement to publish information in a local newspaper is outdated and impractical as publishers move to a digital output. Being published in a local newspaper relies on a taxpayer incurring additional expenditure to purchase and is irrelevant or unobserved by landlords and second homeowners who are not in the local area. Digital output is an accessible means to obtain information and is easily found using basic searches.

21 What council tax information do you think could be shared by councils digitally? Please provide suggestions.

Please provide suggestions :

Digital billing, whilst retaining a paper option for those digitally excluded, would reflect a more modern access method. It might enable cost savings and compliment the governments digital aspirations.

22 In relation to any suggestions provided in question 21, how could councils ensure this was accessible to all residents?

Please describe below :

By enabling a range of methods of communication, it would remain accessible to all. An emphasis from the government on digital enablement may encourage taxpayers to move away from paper onto a digital format.

Challenging council tax bands

Call for evidence questions for members of the public

23a What are your views on the current process for challenging a council tax band?

Please describe below :

The council is not involved in the process for challenging a Council Tax band as this is the responsibility of the Valuation Office Agency (VOA). The council is concerned by the responsiveness and efficiency of the VOA. Anything that reduces the Valuation Office Agency's workload would improve their responsiveness to banding dwellings, which will enable councils to bill faster and possibly secure payment quicker.

23b What changes, if any, should the government consider to the council tax band challenge process?

Please describe below :

Limiting the number of challenges available, which will avoid repeated challenges by the same individual when they have not changed address. A reconsideration of the Council Tax bands so they are not based on 30 year old figures.

Chapter 5. Collection and enforcement of council tax

Enforcement of council tax

Consultation question for members of the public

24 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?

Not Answered

Please explain your reason:

Councils are required to follow a complicated recovery process, which is subject to continual analysis by some members of the community. Councils can revert to instalments, rather than the full balance, if appropriate, following engagement by the taxpayer. Any delay in the recovery process will result in cash-flow issues for a council and a failure to obtain payment within the financial year. Any amendment to the recovery process will result in additional challenges from some members of the community. Consistency is key, with the ability for councils to be flexible in their approach to revert to instalments

Call for evidence questions for members of the public

25 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?

Please share further thoughts below :

Our experience has shown that alternative payment plans, additional reminders and extended instalments are all offered to taxpayers. The issue remains where a taxpayer fails to engage with the council. Access to the HMRC records will improve collection and will improve engagement by taxpayers who wish to avoid this recovery process. Additional undertakings such as welfare visits or credit reference agency checks will result in financial and resource pressure on councils and delay the recovery process.

26 What other ways do you think councils can support individuals when they miss a council tax payment?

Please share views below.:

Encouragement is already provided to taxpayers to engage with the council. A discretionary soft reminder might be considered appropriate, to try and obtain engagement. This would come at additional cost to the council though.

CALL FOR EVIDENCE QUESTIONS

In what capacity are you responding to this consultation?

Local authority

Call for evidence questions for local authorities/interested groups/voluntary organisations/other bodies

27 Do you think there are any barriers to councils being able to support taxpayers as suggested in question 25 and 26? What are these barriers?

Please pick one response:

Yes

Please share further thoughts on your response below:

The inability to access HMRC records means councils are reliant on a taxpayer to engage with the council and divulge that information voluntarily. This information is not usually voluntarily given, resulting in less appealing recovery actions being taken, which may cause more distress. A change in legislation to alter the liable party to be the owner of a property would remove all the issues council's encounter with obtaining payment and remove the stress placed on financially disadvantaged residents. Owners of properties are available from the Land Registry and avoids absconders and subsequent funding pressures for a council.

Liability orders

Consultation questions for members of the public

28 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?

No

29 What do you think this cap should be set at?

Not Answered

Please explain your reason:

A cap should not be introduced, as the costs incurred by each council are different.

30 Should the cap apply when seeking a liability order on second or empty homes?

Not Answered

Please explain your answer:

N/A

Powers to enforce council tax

Call for evidence questions for members of the public

31 Do you believe the current enforcement is proportionate in the context of council tax collection?

Yes

Please explain your answer:

Enforcement agent referrals are sometimes the only viable remedy when the liable party's circumstances are unknown. Any inappropriateness is usually due to the lack of engagement by the liable party or their financial/employment circumstances. Access to HMRC's data would enable attachment to earnings and improve collections, whilst at the same time improving engagement and reducing any inappropriate remedy.

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

Please describe below :

Increased signposting to welfare groups or extended repayment plans, both of which will impact council finances and resources. Inadequate funding of Council Tax Support schemes increases the number of financially vulnerable people. This raises the potential for collection methods to be challenged. Altering Council Tax to be the responsibility of the owner would remove inappropriate recovery methods.

33 Do you have any suggestions on alternative or additional measures to ensure council tax is paid?

Yes

Please provide suggestions :

Council Tax to be the responsibility of the owner, rather than any occupant.

Alternatively, enabling councils to have access to HMRC records so an attachment to earnings may be attained.

Broader collection powers

Call for evidence questions for members of the public

34 What are your views on the current methods available to councils to collect council tax?

Please describe below :

They are appropriate, even committal, providing it is used as a remedy to address those that won't pay.

35 How else do you think council tax could be efficiently and fairly collected?

Please provide suggestions :

By providing access to HMRC records, it would avoid protracted correspondence, improve engagement from the taxpayer and result in payment being obtained in the financial year, thus assisting councils financially. It may also enable councils reduce their recovery action and thus reduce resources which may enable Council Tax to be kept to a minimum. Altering the liable party to be the owner would result in Council Tax being applied fairly and efficiently and enable an efficient recovery process.

Question for members of the public

36 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

Please provide suggestions :

If Council Tax is to be modernised, consideration needs to be given to the number and value of the bands. Wales and Scotland have had their Council Tax bands revalued and redesigned, but there's no mention of this occurring in England.

The removal of the single person discount would result in Council Tax being either being reduced for everyone else or more local services provided/funded. It would also remove the ability to commit error or fraud and reduce resources applied to monitor this discount. If, following a risk assessment, it was shown to impact pensioners adversely, a new discount could be applied to anyone over the age of 70 years. A link to HMRC or the Pension Service would facilitate the automated application of this discount.

Apply a banding change following the completion of improvements or reductions, rather than upon the sale of a property.

Chapter 6. Public Sector Equality Duty

37 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?

Please describe below :

N/A

Chapter 7. Next steps

List of consultation questions

About this consultation

Personal data