



HM Courts &  
Tribunals Service

## Important Notice

To: The person(s) name in the attached summons

From: North Yorkshire Magistrates' Court  
Tel: 01904 818300  
E Mail: NY-Crime.enquiries@justice.gov.uk

### **Subject: Council Tax - Application for a liability order to be granted against you**

Richmondshire District Council has summoned you to court for unpaid council tax. The summons is included with this letter. It means that they will ask the court to grant a **liability order** for unpaid council tax. A liability order means that the court agrees that you owe the money and that the council can take steps to collect it. These steps could include seizing goods, or taking the money out of your wages or benefit.

You could take the following action:

1. Pay off the amount on the summons in full. That will end the case.
2. Do nothing. The council will ask the court to make the liability order in your absence.
3. If you accept that you owe the money, you can make an agreement with the council about how you'll pay it (usually in instalments). If you make an agreement to pay with the council, they will still ask the court for a liability order. But if you stick to the agreement they will not take any other steps (seizing goods etc).

To make an agreement you should contact Richmondshire District Council on 01748 901069 immediately to talk about it, rather than waiting for the court hearing. If you do that, you will probably not need to attend the court hearing as the council will ask the court to make the liability order in your absence. Then they'll collect the money as you and the council have agreed. You can speak to the Council by calling 01748 901069.

**If you are thinking about arguing against the order (instead of paying – perhaps by instalments - or doing nothing) you should read the notes on the back of this letter, now.** They tell you what the council must prove to the court, and what defences you have.

**Then, if you still want to argue against the liability order you must:**

4. Contact the local authority at least seven days prior to the court hearing and have a discussion with the council to explain to them why you believe you are not liable. If you can't agree, you will be given a time to attend court by way of a telephone hearing. You will need to make yourself available for this telephone hearing for the full period of time the council will give you. If you are not available and fail to answer the call when the court telephones you the court may make the liability order against you in your absence.

**If you default on the arrangement made with the council the local authority will enforce the liability order**

**Please note: if you turn up at the magistrates' court without a prior appointment, you may be refused entry and your case may be heard in your absence.**

# Challenging a Council Tax Liability Order

## What the council must prove

To make a liability order the council must give evidence that:

- There is a current entry for the property in the Council Tax Banding List.
  - It is not a valid defence to a liability order to say you do not agree with your council tax band.

But, you can appeal against your band to the Valuation Office [www.voa.gov.uk](http://www.voa.gov.uk) If you are successful, you will receive a refund on your payment.

- The council has advertised the council tax in a local newspaper.
- The bill and reminder have been posted to the last known address.
  - It is not a defence to say that you did not receive it. The council just have to prove that they sent it to the last known address.
- You have not paid the tax as per the bill, or part of it.
  - If you have paid the tax, but not the costs, the council can still ask for a liability order and use it to collect the costs

If the magistrates decide that it is likely that these things are true, they **must** make a liability order.

## Defences to a liability order

**There are only two reasons why a court will not issue a liability order.**

- the council has not done the things they are supposed to in the top three bullet points above; or
- you have paid the amount in full, **including costs**.

## Things which are not defences to a liability order

Magistrates cannot consider the following questions:

- whether the council was right to order you to pay council tax on your house;
- whether you should pay the tax;
- whether the amount claimed is wrong;
- whether you should get council tax support
- whether your council tax support has been worked out correctly.

You can appeal against these questions to the billing authority or a tribunal. But you can't raise them in a liability order hearing