

**TO: EXECUTIVE  
8 MARCH 2016**

---

**COUNCIL TAX PENALTIES  
Director of Adult Social Care, Health and Housing  
Director of Corporate Services**

**1 PURPOSE OF REPORT**

- 1.1 To seek approval from the Executive to implement the Council Tax Penalties policy as set out in Appendix A.

**2 RECOMMENDATION**

- 2.1 **That the Executive agree to implement the Council Tax Penalties Policy with effect from 1 April 2016.**

**3 REASONS FOR RECOMMENDATION**

- 3.1 The Council has powers under the Local Government Finance Act 1992 (Schedule 3) to impose civil penalties to those charge payers who wilfully neglect to inform the Council of changes to their circumstances that affect their Council Tax liability.
- 3.2 The Council has a duty to ensure that the correct Council Tax charge is being applied to all of its domestic properties and introduction of a penalty policy will help to educate customers on the importance of advising of relevant changes and also encourage them to do this in a timely manner.
- 3.3 The penalties will be applied using a consistent, joined-up approach and are intended to be imposed where a reasonable excuse has not been provided to the Council.

**4 ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 The first alternative option would be to continue operating without a penalties policy and have no possibility of penalising taxpayers without undertaking a labour-intensive fraud investigation or court prosecution.
- 4.2 Where fraud is suspected and believed to warrant a criminal investigation, a local authority could undertake a fraud investigation under the Detection of Fraud and Enforcement Regulations. In order for such investigations to take place the Council would need to employ an authorised officer or buy in the services of a professional fraud investigation body. Where evidence is strong enough for a prosecution the Council could impose a penalty of 50% of the excess Council Tax discount, up to a value of £1000. However, the cost of taking this approach is likely to amount to more than the amount of discount that has been falsely claimed.
- 4.3 In respect of Council Tax liability, in the most serious cases only, where a person presents information that they know to be false with a view to obtaining a financial benefit to which they are not entitled, the person may be subject to prosecution under

The Theft Act 1968 for obtaining a pecuniary advantage by deception. This approach would also be resource intensive and costly to the authority to carry out.

## **5 SUPPORTING INFORMATION**

- 5.1 On 22 September 2015 the Executive agreed to carry out a 12 week consultation on the imposition of Council Tax penalties; the consultation ended on 28 December 2015 and the responses are detailed in section 7. The policy attached as Appendix A to this report is the same policy that was originally considered by the Executive and the public was consulted on.
- 5.2 The full detail of the circumstances for which it is proposed a penalty will be applied is detailed in the attached policy. Broadly, the most common occurrences where penalties are expected to be applied are as follows:
- Failure to notify the council that any discount (e.g. Single Person Discount) should no longer apply.
  - Failure to notify that a property exemption should no longer apply
  - Failure to notify of a change to the liable party
  - A false application for Local Council Tax Reduction Scheme(LCTRS)
  - Failure to notify of a change to the household or any other changes that affect their LCTRS entitlement.
- 5.3 In the above circumstances the Council will look to apply a penalty where the taxpayer is unable to provide a reasonable explanation for the delay in providing or complete failure to provide the relevant information. Full details, again, are provided in the attached policy.
- 5.4 The type of penalty that can be applied is a fixed level, with the amount currently fixed at £70. The penalty will be added directly to the taxpayers' Council Tax account and will be recovered alongside their usual Council Tax charge.
- 5.5 Where a penalty has already been applied and further requests for the same information are made, additional penalties of up to £280 may be imposed.
- 5.6 Taxpayers may appeal to the Valuation Tribunal for England within 2 months if they are aggrieved by the imposition of a penalty and are unsatisfied with the Council's internal review that will take place should a taxpayer disagree with the decision.
- 5.7 Should the policy be agreed for implementation it will be detailed on the Council Tax bills, Council website and any other relevant channels to raise awareness as much as possible. Consultation was undertaken with major stakeholders such as the CAB in order to raise awareness of the Council's position and intentions.
- 5.8 With the publicity and the consultation detailed above it is anticipated that the implementation of this policy will help to educate taxpayers as to the importance of prompt notification of any changes and for those who do incur a penalty it is hoped that they will be deterred from delaying or withholding information in future.
- 5.9 Prompt notification of changes to circumstances allows for the Council Tax and/or LCTBS records to be updated and for revised notices to be issued to taxpayers. Timely issue of revised Council tax bills help to spread any increased payments over a longer period which in turn can assist with Council Tax collection.

- 5.10 The fine applicable for the non disclosure or disclosure of false information currently stands at £50; therefore those claimants who are in receipt of Housing Benefit as well as Council Tax support could incur a total of £120 in penalties.

## **6 ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS**

### Borough Solicitor

- 6.1 The Local Authority has the legal powers to introduce a discretionary scheme to impose penalties for failure to notify a change of circumstances as an alternative to a prosecution.

### Borough Treasurer

- 6.2 The purpose behind introducing council tax penalties is to encourage council tax payers to notify the Council of changes to their circumstances promptly. This will ensure their liability to council tax is correct. The Council does not expect to use this sanction frequently and it is not considered to be an income generating policy. No additional income should, therefore, be built into the Council's budget at this stage. The amount of income actually generated through penalties, together with changes to council tax income will continue to be monitored on a monthly basis and should sustainable changes to income levels be identified these will be brought forward as future budget proposals.

### Equalities Impact Assessment

- 6.3 An Equality Impact Assessment screening is attached to this report as Appendix B.

### Strategic Risk Management Issues

- 6.4 There is a potential risk to the Council's reputation should any penalties be applied inconsistently or unfairly, however this risk will be managed by the implementation of a robust policy that will provide clear guidelines to staff making such decisions and allow an element of discretion in exceptional circumstances.

### Chief Officer: Customer Services

- 6.5 It is important that any penalty scheme introduced is implemented fairly and consistently, and that information provided to residents on when penalties will be applied is very clear. Digital access channels need to be developed so that residents can notify the Council of changes using their preferred channel, and at a time that is convenient for them.

### Chief Officer: Housing

- 6.6 It is logical that the design of a penalty scheme where customers fail to inform the Council in a change of circumstances that affects their Council tax liability is consistent with the existing scheme for civil penalties for housing benefit. Customers face the prospect of being faced with a total of £120 of penalties across both schemes. This is likely to be a significant incentive to ensure customers inform the Council of changes in a timely way.

## 7 CONSULTATION

### Principal Groups Consulted

- 7.1 All stakeholders, residents and the wider community were consulted on the proposals. Bracknell Forest Homes and Citizens Advice Bureau were written to seeking their views.

### Method of Consultation

- 7.2 The proposals were available on the Council's consultation portal for twelve weeks. Social media was used to encourage the wider community as well as existing Council Tax Reduction scheme customers to respond to the consultation.

### Representations Received

- 7.3 There were 45 responses to the consultation (0.1% of the current number of taxpayers); of which 1 was from an organisation rather than individuals. Just over 95.56% of the responses were from customers who pay Council Tax and 20% who received a discount through the Local Council Tax Reduction Scheme. A full copy of all the responses to the consultation has been lodged in the group rooms and is not provided as part of this report due to the size of the documents. Full copies can be provided upon request
- 7.4 Unfortunately the response to the consultation was poor and as such limited conclusions can be drawn from the consultation. This was despite promotion of the consultation at the Council's offices and via social media.
- 7.5 In summary, the majority of responses to the consultation were generally in favour of the imposition of penalties where there is no reasonable excuse provided by the taxpayer for non-disclosure.

### Full Response to Consultation

Question 1 - The Council should impose a penalty of £70 where a person fails to notify the Council without reasonable excuse on any matter which affects entitlement to discount, exemption or Council Tax Liability.

Response	% Total	Count
Strongly Agree	42.22	19
Agree	28.89	13
Neither agree or disagree	8.89	4
Disagree	11.11	5
Strongly disagree	8.89	4
Total	100	45

Question 2 - A penalty of £70 may be imposed if a person does not tell the Council about changes in their circumstances which affect how much council tax they need to pay.

For example:

- Mrs M has been claiming Single Person Discount because she previously lived alone

## Unrestricted

- She decides to take in a lodger but fails to notify the Council within 21 days that her Single Person Discount should no longer apply;
- She continues to pay a reduced rate of Council Tax;
- This results in Mrs M receiving £350 worth of discount that she was not entitled to.

<b>Response</b>	<b>% Total</b>	<b>Count</b>
Thought it fair	66.66	30
Thought it neither fair nor unfair	17.78	8
Thought it unfair	8.89	4
Don't know	6.67	3
<b>Total</b>	<b>100</b>	<b>45</b>

Question 3 – The Council should apply the same policy to the "Council Tax Reduction Scheme"

<b>Response</b>	<b>% Total</b>	<b>Count</b>
Strongly Agree	42.22	19
Agree	28.89	13
Neither agree or disagree	8.89	4
Disagree	11.11	5
Strongly disagree	8.89	4
<b>Total</b>	<b>100</b>	<b>45</b>

Question 4 – A penalty of £70 may be imposed if a person does not tell the Council about changes in circumstances which affect how much Council Tax Reduction they might be entitled to.

For example:

- Mr A claimed Council Tax Reduction as he was on a low income;
- His income increased and he failed to tell the Council that he had additional income;
- This results in Mr A receiving £500 worth of Council Tax Reduction he was not entitled to.

<b>Response</b>	<b>% Total</b>	<b>Count</b>
Thought it fair	66.66	30
Thought it neither fair nor unfair	17.78	8
Thought it unfair	8.89	4
Don't know	6.67	3
<b>Total</b>	<b>100</b>	<b>45</b>

**Consultation response broken down by Protected Characteristics****Age**

Question 1 - The Council should impose a penalty of £70 where a person fails to notify the Council without reasonable excuse on any matter which affects entitlement to discount, exemption or Council Tax Liability.

Agreed	Disagree	Neither agree or disagree
Under 18	Under 18	Under 18
18-34	18-34	18-34
69%	25%	6%
35-49	35-49	35-49
56%	31%	13%
50-64	50-64	50-64
100%		
65-79	65-79	65-79
50%		50%
80+	80+	80+
100%		

Question 2 - A penalty of £70 may be imposed if a person does not tell the Council about changes in their circumstances which affect how much council tax they need to pay.

For example:

- Mrs M has been claiming Single Person Discount because she previously lived alone
- She decides to take in a lodger but fails to notify the Council within 21 days that her Single Person Discount should no longer apply;
- She continues to pay a reduced rate of Council Tax;
- This results in Mrs M receiving £350 worth of discount that she was not entitled to.

Thought it fair	Thought it unfair	Thought it neither fair or unfair
Under 18	Under 18	Under 18
18-34	18-34	18-34
75%	19%	
35-49	35-49	35-49
69%	19%	12%
50-64	50-64	50-64
88%		
65-79	65-79	65-79
50%		
80+	80+	80+
100%		

Unrestricted

Question 3 – The Council should apply the same policy to the "Council Tax Reduction Scheme"

Agreed	Disagree	Neither agree or disagree
Under 18	Under 18	Under 18
18-34	18-34	18-34
81%	19%	
35-49	35-49	35-49
56%	19%	25%
50-64	50-64	50-64
100%		
65-79	65-79	65-79
50%		50%
80+	80+	80+
100%		

Question 4 – A penalty of £70 may be imposed if a person does not tell the Council about changes in circumstances which affect how much Council Tax Reduction they might be entitled to.

For example:

- Mr A claimed Council Tax Reduction as he was on a low income;
- His income increased and he failed to tell the Council that he had additional income;
- This results in Mr A receiving £500 worth of Council Tax Reduction he was not entitled to.

Thought it fair	Thought it unfair	Thought it neither fair or unfair
Under 18	Under 18	Under 18
18-34	18-34	18-34
75%	25%	
35-49	35-49	35-49
56%	19%	25%
50-64	50-64	50-64
100%		
65-79	65-79	65-79
100%		
80+	80+	80+
100%		

## Unrestricted

### 1. Ethnicity

Question 1 - The Council should impose a penalty of £70 where a person fails to notify the Council without reasonable excuse on any matter which affects entitlement to discount, exemption or Council Tax liability.

	Agreed	Disagree	Neither agree or disagree
English/Welsh/Scottish/Northern Irish/British	68%	21%	11%
Gypsy/Irish Traveller		100%	
Show people/Circus			
Any other white background			
White & Black Caribbean			
White & Black African			
White & Asian			
Any other mixed background			
Indian			
Pakistani			
Nepali			
Bangladeshi			
Chinese			
Filipino			
African			
Caribbean			
Any other black background			
Arab			
Other ethnic group	100%		

Question 2 – A penalty of £70 may be imposed if a person does not tell the Council about changes in their circumstances which affect how much council tax they need to pay.

For example:

- Mrs M has been claiming Single Person Discount because she previously lived alone
- She decides to take in a lodger but fails to notify the Council within 21 days that her Single Person Discount should no longer apply;
- She continues to pay a reduced rate of Council Tax;
- This results in Mrs M receiving £350 worth of discount that she was not entitled to.

	Thought it fair	Thought it unfair	Thought it neither fair or unfair
English/Welsh/Scottish/Northern Irish/British	74%	16%	5%
Gypsy/Irish Traveller			
Show people/Circus			
Any other white background	100%		
White & Black Caribbean			
White & Black African			
White & Asian			
Any other mixed background			
Indian			
Pakistani	100%		

Unrestricted

Nepali			
Bangladeshi			
Chinese			
Filipino			
African			
Caribbean			
Any other black background			
Arab			
Other ethnic group	100%		

Question 3 – The Council should apply the same policy to the "Council Tax Reduction Scheme"

	Agreed	Disagree	Neither agree or disagree
English/Welsh/Scottish/Northern Irish/British	71%	16%	13%
Gypsy/Irish Traveller	100%		
Show people/Circus			
Any other white background	100%		
White & Black Caribbean			
White & Black African			
White & Asian			
Any other mixed background			
Indian			
Pakistani	100%		
Nepali			
Bangladeshi			
Chinese			
Filipino			
African			
Caribbean			
Any other black background			
Arab			
Other ethnic group	100%		

Question 4 – A penalty of £70 may be imposed if a person does not tell the Council about changes in circumstances which affect how much Council Tax Reduction they might be entitled to.

For example:

- Mr A claimed Council Tax Reduction as he was on a low income;
- His income increased and he failed to tell the Council that he had additional income;
- This results in Mr A receiving £500 worth of Council Tax Reduction he was not entitled to.

	Thought it fair	Thought it unfair	Thought it neither fair or unfair
English/Welsh/Scottish/Northern Irish/British	18%	11%	71%
Gypsy/Irish Traveller	100%		
Show people/Circus			
Any other white background	100%		
White & Black Caribbean			

## Unrestricted

White & Black African			
White & Asian			
Any other mixed background			
Indian			
Pakistani	100%		
Nepali			
Bangladeshi			
Chinese			
Filipino			
African			
Caribbean			
Any other black background			
Arab			
Other ethnic group	100%		

### 2. Religion / belief

Question 1 - The Council should impose a penalty of £70 where a person fails to notify the Council without reasonable excuse on any matter which affects entitlement to discount, exemption or Council Tax liability

	Agree	Thought it unfair Disagree	Thought it neither fair or unfair Neither agree or disagree
None	65%	30%	5%
Christian	78%	5%	17%
Buddhist		100%	
Jewish			
Hindu			
Muslim	50%	50%	
Sikh			
Other	100%		

Question 2 – A penalty of £70 may be imposed if a person does not tell the Council about changes in their circumstances which affect how much council tax they need to pay.

For example:

- Mrs M has been claiming Single Person Discount because she previously lived alone
- She decides to take in a lodger but fails to notify the Council within 21 days that her Single Person Discount should no longer apply;
- She continues to pay a reduced rate of Council Tax;
- This results in Mrs M receiving £350 worth of discount that she was not entitled to.

	Thought it fair	Thought it unfair	Thought it neither fair or unfair
None	70%	25%	5%
Christian	5%	79%	5%
Buddhist			
Jewish			
Hindu			
Muslim			100%
Sikh			
Other	100%		

## Unrestricted

Question 3 – The Council should apply the same policy to the "Council Tax Reduction Scheme"

	Agree	Disagree	Thought it neither fair or unfair Neither agree or disagree
None	65%	25%	10%
Christian	83%	16%	
Buddhist	100%		
Jewish			
Hindu			
Muslim	50%	50%	
Sikh			
Other	100%		

Question 4 – A penalty of £70 may be imposed if a person does not tell the Council about changes in circumstances which affect how much Council Tax Reduction they might be entitled to.

For example:

- Mr A claimed Council Tax Reduction as he was on a low income;
- His income increased and he failed to tell the Council that he had additional income;
- This results in Mr A receiving £500 worth of Council Tax Reduction he was not entitled to.

	Thought it fair	Thought it unfair	Thought it neither fair or unfair
None	65%	25%	10%
Christian	83%	11%	6%
Buddhist	100%		
Jewish			
Hindu			
Muslim			
Sikh			
Other			

### 3. Sexual orientation

Question 1 - The Council should impose a penalty of £70 where a person fails to notify the Council without reasonable excuse on any matter which affects entitlement to discount, exemption or Council Tax liability

	Agree	Disagree	Neither agree or disagree
Heterosexual / straight	74%	19%	7%
Gay man	100%		
Lesbian / gay woman	100%		
Bisexual			
Prefer not to say	42%	29%	29%
No answer	75%	25%	

Question 2 – A penalty of £70 may be imposed if a person does not tell the Council about changes in their circumstances which affect how much council tax they need to pay.

For example:

## Unrestricted

- Mrs M has been claiming Single Person Discount because she previously lived alone
- She decides to take in a lodger but fails to notify the Council within 21 days that her Single Person Discount should no longer apply;
- She continues to pay a reduced rate of Council Tax;
- This results in Mrs M receiving £350 worth of discount that she was not entitled to.

	Thought it fair	Thought it unfair	Thought it neither fair or unfair
Heterosexual / straight	77%	13%	6%
Gay man	100%		
Lesbian / gay woman	100%		
Bisexual			
Prefer not to say	57%	29%	
No answer	75%		

Question 3 – The Council should apply the same policy to the "Council Tax Reduction Scheme"

	Agree	Disagree	Neither agree or disagree
Heterosexual / straight	74%	12%	13%
Gay man	100%		
Lesbian / gay woman	100%		
Bisexual			
Prefer not to say	57%	29%	14%
No answer			

Question 4 – A penalty of £70 may be imposed if a person does not tell the Council about changes in circumstances which affect how much Council Tax Reduction they might be entitled to.

For example:

- Mr A claimed Council Tax Reduction as he was on a low income;
- His income increased and he failed to tell the Council that he had additional income;
- This results in Mr A receiving £500 worth of Council Tax Reduction he was not entitled to.

	Thought it fair	Thought it unfair	Thought it neither fair or unfair
Heterosexual / straight	74%	16%	10%
Gay man			
Lesbian / gay woman			
Bisexual			
Prefer not to say			
No answer			

#### **4. Health Problem or disability**

Question 1 - The Council should impose a penalty of £70 where a person fails to notify the Council without reasonable excuse on any matter which affects entitlement to discount, exemption or Council Tax liability

Unrestricted

Do you consider yourself to have a health problem or disability which has lasted, or is expected to last, at least 12 months?					
Yes			No		
Agree	Disagree	Neither agree or disagree	Agree	Disagree	Neither agree or disagree
64%	27%	9%	72%	18%	10%

Are your day-to day activities limited because of your health problem or disability?					
Yes			No		
Agree	Disagree	Neither agree or disagree	Agree	Disagree	Neither agree or disagree
67%	11%	22%	50%		50%

Question 2 – A penalty of £70 may be imposed if a person does not tell the Council about changes in their circumstances which affect how much council tax they need to pay.

For example:

- Mrs M has been claiming Single Person Discount because she previously lived alone
- She decides to take in a lodger but fails to notify the Council within 21 days that her Single Person Discount should no longer apply;
- She continues to pay a reduced rate of Council Tax;
- This results in Mrs M receiving £350 worth of discount that she was not entitled to.

Do you consider yourself to have a health problem or disability which has lasted, or is expected to last, at least 12 months?					
Yes			No		
Thought it fair	Thought it unfair	Thought it neither fair or unfair	Thought it fair	Thought it unfair	Thought it neither fair or unfair
55%	9%	9%	17%	79%	3%

Are your day-to day activities limited because of your health problem or disability?					
Yes			No		
Thought it fair	Thought it unfair	Thought it neither fair or unfair	Thought it fair	Thought it unfair	Thought it neither fair or unfair
56%		11%	50%	50%	

Question 3 – The Council should apply the same policy to the "Council Tax Reduction Scheme"

Do you consider yourself to have a health problem or disability which has lasted, or is expected to last, at least 12 months?					
Yes			No		
Agree	Disagree	Neither agree or disagree	Agree	Disagree	Neither agree or disagree
73%	9%	18%	76%	14%	10%

Are your day-to day activities limited because of your health problem or disability?					
Yes			No		
Agree	Disagree	Neither agree	Agree	Disagree	Neither agree

Unrestricted

		or disagree			or disagree
78%		22%	50%	50%	

Question 4 – A penalty of £70 may be imposed if a person does not tell the Council about changes in circumstances which affect how much Council Tax Reduction they might be entitled to.

For example:

- Mr A claimed Council Tax Reduction as he was on a low income;
- His income increased and he failed to tell the Council that he had additional income;
- This results in Mr A receiving £500 worth of Council Tax Reduction he was not entitled to.

Do you consider yourself to have a health problem or disability which has lasted, or is expected to last, at least 12 months?					
Yes			No		
Thought it fair	Thought it unfair	Thought it neither fair or unfair	Thought it fair	Thought it unfair	Thought it neither fair or unfair
82%	9%	9%	73%	17%	10%

Are your day-to day activities limited because of your health problem or disability?					
Yes			No		
Thought it fair	Thought it unfair	Thought it neither fair or unfair	Thought it fair	Thought it unfair	Thought it neither fair or unfair
89%		11%	50%	50%	

**Respondents were given the opportunity in the survey to add comments relevant to the survey.**

The consultation seek that the Council believes you shouldn't have to pay a penalty if you have a reasonable excuse for not telling the Council about any changes. To make sure any future policy is applied as fairly as possible, the Council would like to hear about different circumstances that might be considered a "reasonable excuse". For example: a period of extended ill-health, a stay in hospital, a close family bereavement, difficulties understanding English, etc.

29 comments received to this question

Agreed, as above	Illness, hospital, each claim should be looked at individually
Ill Health, Bereavement,	The list mentioned above and maybe if someone has a work change of circumstance or works away for long periods or people in the armed forces
Someone dies	Being in hospital
as above	Any incidence where an individual may be incapacitated through illness or mental health whereby they are deemed unable to deal with their financial affairs
They was not aware of criteria or recently had a child and hasn't had time	If someone was unwell or had a bereavement recently
If you've told anyone else within the council;	There is no excuse however life is busy and

Unrestricted

information should be shared and one shouldn't have to tell every single department - goodness knows it is already difficult enough to notify tax credits, child benefit, utilities etc. etc. etc. of changes - please don't add every council department	seem time when you change jobs or money changes it can take a few months to adapt and grace should be there so long as the overpayments paid back. Don't fine people who are already on the edge of a financial sword. And don't turn us in to cash cows. Yes the government is cutting your budgets, stop wringing every last penny out of people.
Bereavement, new baby, a stay in hospital, ill-health	None
Mental health and learning difficulties should be taken into consideration along with changes in health affecting ability to understand council tax.	Would be difficult deciding what would be a reasonable excuse. Not speaking or reading English would be a poor excuse I. My opinion as if they managed to claim a discount with no problem then they should be able to inform the council of any changes.
Ill health. A teenager leaving education to start working & a single parent not realising in time the discount needs removing. Bereavement	All the above Extended stay overseas out of their control
All the above Extended stay overseas out of their control	All the above Extended stay overseas out of their control
As above	All of the above but making sure Ill Health includes mental health
Bereavement Illness	
I know of a dyslexic person who cannot read, write or spell very well. He has been subjected to terrible treatment by BFBC & the DWP for having difficulty with the inevitable stack of forms from both agencies. I think this would be an acceptable reason, (not excuse), but what the general public think & what the council think are 2 very different things! Also, let's not forget the number of times information posted to the council goes missing! I think the penalty is 100% unfair & unnecessary, it's simply another money-making scheme for the council, as is charging people to park outside their own address! The penalty would go up & up, more people would suffer financial hardship as a result...Repayment is all that is necessary in such circumstances	There is no excuse so many people are claiming while the rest of us work 40 plus hours a week and still struggle. Maybe you should look into the magic letting your boyfriend/girlfriend only stay for 3 nights as it may affect your benefits meanwhile being able to afford holiday's abroad nights out etc.
If the council have messed up and lost returned paperwork or put obstacles in the way of being informed correctly.	Examples given are fine.
Illness. Hospital stay. Mental health issues	Sudden illness or hospitalisation. Needing a carer to manage your finances and the carer fails to do this for you.

Further comments on the proposal to implement Council Tax Penalties

15 comments received to this question

Unrestricted

<p>Council Tax Penalty • Agree that there should be a penalty for tenants who do not notify the Council regarding a change in circumstances. • However the penalty is high, purposed at £70. Current housing benefit penalty is £50 we feel it would be more affordable at this amount instead. It may cause tenants further financial hardship which could result in rent payments being missed or less due to having to pay this extra penalty. Tenants would have to pay both the penalty charges</p>	<p>People struggling to make ends meet are not the obvious target for penalties that they will not be able to pay and elderly people who don't mention a new live-in friend will no doubt be let off the hook, for being muddled, as will people who say it is because English is not their first language....so the people who can afford to pay the fines, won't!</p>
<p>If they did get introduced let's hope they are actually enforced!</p>	<p>This is a very good idea</p>
<p>This should be implemented.</p>	<p>Not understanding English is not an excuse.</p>
<p>Maybe 28 days and not 21 days in change of circumstances</p>	<p>Giving 30 days rather than 21 seems fairer</p>
<p>It is hard to be fair on every individual as there would always be someone with a problem with any decision the council makes so I want to say each situation should be assessed individually but it would be difficult to be fair which is why rules are needed. I think if a genuine mistake has been made then can people back pay everything rather then get fined for it? As long as the total sum of what it should have been gets paid back then I think that is fair</p>	<p>It is only worth doing if the penalty is going to actually be enforced. Maybe fail ctax payments should also be recovered It should be battled to make it easier to recover missing payments. As a person who has always paid full ctax it annoys me when you hear of people who don't pay and get away with it as it costs more to recover than they would have had to pay in the first place.</p>
<p>I personally think it is enough just to make the resident pay back the benefit he received</p>	<p>These penalties should be applied with circumstances of the recipient. Good sense should be applied at all times, not just a blanket decision putting people under undue stress and hardship.</p>
<p>I think that this is a terrible idea. Hitting families where it hurts, when people are struggling as it is. More people pushed into poverty</p>	

Contact for further information

Sarah Kingston, Corporate Services - 01344 352097  
[Sarah.kingston@bracknell-forest.gov.uk](mailto:Sarah.kingston@bracknell-forest.gov.uk)

Shanaz Alam, Adult Social Care, Health and Housing – 01344 351344  
[Shanaz.alam@bracknell-forest.gov.uk](mailto:Shanaz.alam@bracknell-forest.gov.uk)