



To: the person(s) named in the
attached summons

From: Westminster Magistrates' Court

Subject: Council Tax - Application for a Liability Order to be granted against you

Westminster City 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.

You have five options:

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 but cannot immediately pay in full, you can make an arrangement with the Council about how you will pay it (usually in instalments). If you make an arrangement to pay with the Council, they will still ask the court for a liability order. If you keep up with the arrangement, the Council will not take any other steps to recover the debt.

To make an arrangement you should contact the Council Tax office at Westminster City Council immediately. Do not wait for the court hearing. If you make an arrangement, you will not need to attend the court hearing as the Council will ask the court to make the liability order in your absence. They will then collect the payment as you and the Council have agreed. **Contact the Council Tax office** by calling 0343 178 2743 or emailing westminster.counciltax1@secure.capita.co.uk giving your account reference and "summons" in the subject line of your email.

If you are thinking about challenging the liability order you should read the notes provided on the back of this letter. They tell you what the Council must prove to the court, and what defences you have. If you still want to challenge against the liability order you have a choice of what to do:

4. Contact the Council to explain to them why you believe you are not liable call 0343 178 2743 or email westminstercounciltax1@secure.capita.co.uk Please give your account reference and use the word "summons" in the subject line of your email to ensure that your communication is prioritised.
5. Attend court **If, after reading the guidance notes and discussing your case with the Council**, you believe you have a valid defence and want to challenge your case before the court, you should inform the Council that you intend to appear. Your case may be heard on the court date given on your summons or it may be adjourned to another date.

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 If you are successful, you will receive a refund on your payment.
- The bill and reminder have been posted to the last known address.
 - It is not a defense to say that you did not receive it. The council just have to prove that they sent it to the last known address held on their records.
- You have not paid the tax, 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.

Defenses 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 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 Council 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 cannot raise them in a liability order hearing.