

Council Tax Recovery process

Council Tax bill issued with instalments due (1st or 15th of the month).

If payment not received on or by instalment date, a First Reminder will be issued for payment to be made within 7 days.

If First Reminder paid in full by the due date but taxpayer doesn't pay on time in any of the remaining months, a Second Reminder will be issued for payment to be made within 7 days.

If the Second Reminder paid in full by the due date but taxpayer doesn't pay on time in any of the remaining months, their right to pay by instalments is cancelled, a Cancellation (Final) Notice is issued, and the remaining balance for the year is payable in full immediately.

Note – if a First Reminder or Second Reminder is not paid in full and by the due date then the taxpayer's right to pay by instalments is cancelled, a Cancellation (Final) Notice is issued, and the remaining balance for the year is payable in full immediately.

If the taxpayer does not pay the remaining balance for the year in full by the due date, they will be summonsed to appear at the Magistrates Court. The Summons notice includes costs and those costs must be paid in addition to the balance outstanding before the Court Hearing date. If the Summons (including costs) is paid in full, no application for a Liability Order will be made.

If the Summons notice (including costs) is not paid in full before the Court Hearing date, a Liability Order will be applied for and further costs are added to the balance outstanding once granted.

Business Rates Recovery process

Business Rates bill issued with instalments due (1st or 15th of the month).

If payment not received on or by instalment date, a First Reminder will be issued for payment to be made within 7 days.

If First Reminder paid in full by the due date but ratepayer doesn't pay on time in any of the remaining months, their right to pay by instalments is cancelled, a Cancellation (Final) Notice is issued, and the remaining balance for the year is payable in full immediately.

If the ratepayer does not pay the remaining balance for the year in full by the due date, they will be summonsed to appear at the Magistrates Court. The Summons notice includes costs and those costs must be paid in addition to the balance outstanding before the Court Hearing date. If the Summons (including costs) is paid in full, no application for a Liability Order will be made.

If the Summons notice (including costs) is not paid in full before the Court Hearing date, a Liability Order will be applied for and further costs are added to the balance outstanding once granted.