



**PLEASE READ this Notice; it sets out what you need to do, and what we are doing, to protect your health during Covid-19: DO NOT turn up to court without a timed appointment as you may not be allowed into the building. Any attendees for court will be seen at council premises and not the court house.**

**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. These steps could include seizing goods or stock.

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 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 Westminster City Council 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 contact the Council by calling: 0343 178 2743.**

**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 contact the Council by email: [westminster.counciltax1@secure.capita.co.uk](mailto:westminster.counciltax1@secure.capita.co.uk) or speak to the council calling: 0343 178 2743 in order for an appearance to be booked. See 5 below.**

4. Contact 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 electronic means on the date mentioned in the summons (see 5 below).

**You must have communication with the council office before the day of the hearing.** The Council will give you a time and tell you where you can go to speak to one of their officers on the day. You might be able to reach an agreement with them. If you do not, the officer will allocate a time at which you can link to the court hearing remotely from the council office and will explain to you the procedure.

**OR:**

5. Attend court by electronic means.

If, after reading the guidance notes, you believe you have a good defence and want to argue your case before the court, you must agree a time prior to the court hearing day, to ensure you will be heard by electronic means. To do this, you must contact the Council by email: [westminster.counciltax1@secure.capita.co.uk](mailto:westminster.counciltax1@secure.capita.co.uk) to book a time slot. **A link will be arranged to link Westminster City Council premises with the court.**

**Please remember that you should not attend court unless you have been specifically asked to do so. You may not be allowed to enter the court or council premises unless you have proof of such a request. This is a safety precaution for you and other court users.**

## Challenging a Council Tax Liability Order

### What the council must prove

In order for the court 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 correct 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 right address, according to their records.
- You have not paid the Council Tax, or part of it.
  - If you have paid the balance, 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

**These 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

**We must  
keep on protecting  
each other.**



HANDS



FACE



SPACE