

Durham County Council  
Freedom of Information Act 2000  
Information request



Reference Number:	FOI20165067DS	Date: 081216
Date Received:	Date: 011216	
You Requested:	Requestor: D Speller	

Allocation of funds towards council tax

**You requested:**

1 - Please can you confirm what the council policy is when money is sent to the council for council tax are these payments allocated to the current outstanding bill.

**Our response:**

Where there is more than one year of Council Tax debt outstanding, payments are checked to ensure monies are allocated appropriately.

In accordance with internal procedure, firstly accounts are reviewed to determine

- If the customer has indicated where the payment is intended
- Whether the amount is similar or the same as an instalment
- Whether the payment is as a result of the issue of recent documentation
- Whether the payment is from a third party, i.e. a direct deduction (monies will be allocated to the relevant debt)
- Is there any impending action that would result in additional costs or hardship for the customer that could be avoided

Should none of the above apply, consideration will be given to ring-fencing the older debt and allocating payments to the current financial year.

**You requested:**

2 - For example if someone already had a charging order granted by the court on their home for a previous council tax bill, does the council automatically put the funds towards the current outstanding bill or would the funds be used instead to pay off the charging order first or does this only get collected when the property is sold once the charging order is enforced.

**Our response:**

The same considerations will be given as detailed above.

**You requested:**

3 - When a letter is sent after payment has been made using the council's automated payment system making the customer's intentions clear as to which year their payment is to be used, are the funds allocated to the correct year.

**Our response:**

If a customer makes his / her intention known after the automated payment is processed, it will be re-allocated to a different year if requested.

**You requested:**

4 - Please can I also have a copy of your policy .

**Our response:**

We are withholding (exempting) this information from release under section 22 of the Freedom of Information Act 2000. The information requested is currently under review which means it is not yet complete. It will be published on the Council's internet page in the spring.

This is a qualified exemption and subject to a public interest test. It is important to the Council that we carry out our operational practice in an open and transparent way however, in this case we consider the public interest in withholding the exemption outweighs the public interest to disclose the information. This is because the public interest would be harmed if data which is currently in the course of completion was to be released into the public domain before it is finalised.

Please note: The Debt Management Policy, currently under review, will not, when finalised and published, include the internal procedures set out above for the allocation of funds received.

**Attachments:** not applicable

**Exemptions Applied:** not applicable

**The Public Interest Test:** not applicable

**Review Procedure**

I hope that this information is of assistance. However, if you are dissatisfied with the handling of your request, please contact: The Information Management Team [Tel:03000268034](tel:03000268034) Email: [foi@durham.gov.uk](mailto:foi@durham.gov.uk)

After you have exhausted our internal appeals procedure, you also have a right of appeal to the Information Commissioner at: Telephone: 01625 545 745 Email: [casework@ico.org.uk](mailto:casework@ico.org.uk)

Julie Hodgson  
Freedom of Information and Data Protection Officer

Information Management Team  
Durham County Council