

FREEDOM OF INFORMATION ACT 2000

Your request for information has now been considered and the Council's response to your questions is shown below.

You asked:

With regard to council tax liability, Leicester City Council always make contact with a human being via a legal fiction, however the human being attached to the legal fiction is the one that can suffer the consequences resulting from any dispute .

Can you please explain to me how the two entities can be merged in order that any claim upheld against the legal fiction can be transferred to the living being representing it?

ANSWER:

Liability for Council Tax is a statutory obligation under the provisions of the Local Government Finance Act 1992 and the Council Tax Administration and Enforcement Regulations 1992, together with supporting legislation. These Regulations define who is liable for Council Tax and the actions the City Council can take if someone does not pay.

The Council does not recognise that the point about "legal fiction" has any validity.

The legislation allows you to use the information supplied for your own personal use. Please be aware that any commercial or other use, for example publication, sale, or redistribution may be a breach of copyright under the Copyright, Designs and Patents Act 1988 as amended unless you obtain the copyright holder's prior permission.

Not all the information that is supplied which is covered by copyright will be the Council's copyright, for example it may be the copyright of a government department or another Council. You should seek either the Council's consent or their consent as appropriate. The Council is willing to advise you of any such potential issues on request. In order to make a request to re-use the information please contact the Information Governance Manager using the details below.

If you are dissatisfied with the handling of your request please write to:

Information Governance Manager
Information and Support
Leicester City Council
FREEPOST (LE985/33)
New Walk Centre
LEICESTER LE1 6ZG
e-mail: FOIA@leicester.gov.uk

Your request for internal review should be submitted to the above address within 40 (forty) working days of receipt by you of this response. Any such

request received after this time will only be considered at the Council's absolute discretion.

You can also complain to the Information Commissioner at:

Information Commissioner's Office

Wycliffe House

Water Lane

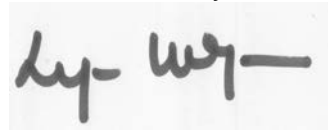
Wilmslow SK9 5AF

Telephone: 01625 545 700

www.informationcommissioner.gov.uk

Please be aware that the Information Commissioner does not normally consider appeals or complaints until the internal appeals and complaints processes of the public authority which is answering the request have been exhausted. You are therefore advised to complain or appeal to the Information Governance Manager before contacting the Commissioner.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Lynn Wyeth', is written on a light-colored rectangular background.

Lynn Wyeth

Information Governance Manager