**WBCIR:19358**

**I am writing to request information under FOI about council tax practices. I know that within three weeks of missing one council tax payment, councils can require residents to pay their full bill within just seven days. I know that then, if someone fails to pay a council tax bill within a week the council can apply to take your case to court and ask for a 'liability order'. I am asking in each of the following tax years: 2020/21, 2021/22, 2022/23, 2023/24, 2024/25 (so far)**

**1. How many council tax payers have you asked to pay their entire bill within seven days as a result of them missing their council tax payments?**

2020/21: 14,597

2021/22: 14,603

2022/23: 13,106

2023/24: 13,499

2024/25: 10,844

Where a Council Tax instalment payment falls into arrears, a reminder notice is issued to ask for payment of the missed instalments to be made within 14 days. If the overdue instalment amount is paid, the right to pay by instalments is retained. In the event of a second failure to pay an instalment on time, a further reminder notice is sent. On a third occasion of failure to pay an instalment, a final notice is issued to ask for the whole remaining balance due on the bill to be paid within 7 days. If payment is not received for the reminder or final notice amount, a summons is issued.

The above figures show the number of reminders/ finals notices issued in the financial years listed.

**2. Of these, how many made the payment in full as requested, and how many did not?**

Reminders/ final notices paid or withdrawn                         Summonses issued

2020/21               10,711                                                                                      3,886

2021/22                9,281                                                                                        5,322

2022/23                8,342                                                                                        4,764

2023/24                8,913                                                                                        4,586

2024/25                6,653                                                                                        4,191

The above figures show the number of Council Tax summonses issued in each financial year. The difference between the number of reminder/ final notices and the number of summonses for each year is also shown, with that figure effectively representing the number of cases that were paid or withdrawn/ resolved without progressing to summons. Our reporting data does not specifically show the number of cases paid at reminder/ final notice stage.

**3. For those that did not, how many did you apply to take to court for a liability order?**

2020/21: 2,423

2021/22: 3,375

2022/23: 3,200

2023/24: 3,104

2024/25: 3,219

The above figures show the number of Council Tax Liability Orders granted in each financial year.