

### 35909 Council Tax Refunds

I understand that you are due to refund a number of former and current tenants, due to a number of closed/inactive Council Tax accounts.

I would therefore like to obtain the following information:

What is the total figure of the funds on account that are due to be refunded?

The credit balance is currently £6,675,321.78.

What is the total figure of the funds that have been returned?

We are unable to retrospectively report on funds that have been returned over the years and there is no requirement to separately record such credits. We hold a record of the current amount outstanding only.

What is the total balance remaining on account?

The credit balance is currently £6,675,321.78.

How many people have been refunded and what are the total sums, in each respective period?

We do not hold a central record of such data on an individual basis. We can amend a Council Tax liability which would result in a credit being created on an account going back as far as 2007. There are approximately 260,000 Council Tax properties and 99% of these properties will have had at least one change in liability which would require to be manually checked to determine if a refund had been made and the amount of that refund.

We are unable to provide the information requested as the cost to the Council of locating, retrieving and providing the information would far exceed the statutory maximum of £600.

Section 12(1) of the Act does not oblige a Scottish public authority to comply with a request for information if the authority estimates that the cost of complying with the request would exceed the statutory limit.

How many people are due a refund and what are the total sums, in each respective period?

As above, we do not hold a central record of such data on an individual basis. Our system allows us to extract data in relation to live accounts only and it is generally the closed accounts that would be in credit due to the occupier moving. The manual search and excessive cost exemption set out above in A4 would apply.

What period do these funds on account date back to?

01/04/2007

What attempts are made to return these monies?

Credit notices are issued advising the customer that the credit is on their account. These Notices are issued to a forwarding address if one is provided and if this is not the case, we would issue to the property address they have moved out of, as there may be a mail redirect on the address. If the customer is no longer the occupier of the property, the Post Office will return these Notices to ourselves.

What happens to monies that are not claimed?

They remain as credits on the individual Council Tax account until they are claimed.

Is interest accrued on refunds as a result of overpaid monies?

No

What happens if the payee is deceased?

The refund would be issued to the executor.

What is the process for getting a refund?

A Credit Notice is issued with a tear-off slip which can be completed and returned to the City of Edinburgh Council confirming that you would like the credit refunded. If the customer does not receive this Notice, they are able to check their accounts on our online portal and contact us via phone/e-mail/letter and request that the credit be refunded.

Is there a time limit on reclaims?

No