

<b>REQUEST</b>	<b>16027</b>
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Please can you provide me with the following information under the Freedom Of Information Act 2000: The figures for each of the following financial years 2017-18, 2018-19, 2019-20, 2020-21, 2022-23, 2023-24 (to current date)

1. What is the total value of unpaid council tax debt owed to the council at the end of each financial year, To current date for 2023-24?
2. What is the total value of unpaid council tax debt owed to the council by a social housing provider at the end of each financial year, To current date for 2023-24?
3. Please list the total value of unpaid council tax debt owed to the council by each individual social housing provider at the end of each financial year, to current date for 2023-24?
4. For each year what was the total value of social housing provider council tax debt accrued in the 12 month period, To current date for 2023-24?
5. What is the council policy around court summons and bailiff action for social housing providers with outstanding debt?
6. What is the council policy around issuing class B exemption. Does the council automatically award a social housing provider, does the social housing provider have to request once per property or every account change?

**RESPONSE:**

1.	Year	Council Tax Owed
	2017/18	£18,276,427.15
	2018/19	£19,896,398.32
	2019/20	£19,533,736.98
	2020/21	£17,945,369.05
	2021/22	£28,488,531.96
	2022/23	£18,576,973.88
	2023/24	
	(as at Jan 24)	£39,480,086.97

This includes amounts that are due for the remainder of 23/24 and only payable in February and March 24.

2. We currently don't have a social housing provider identifier held in our system and therefore we are unable to provide this information.
3. We can confirm that we hold the information you requested however are refusing to provide you with the information as we consider an exemption under sections 41 applies. Section 41 applies to information provided in confidence.

This applies to the total value of unpaid council tax debt owed to the council by each individual social housing provider.

This information is exempt under section 41 because we consider that the common law principle of tax payer confidentiality applies.

Section 41, relates to information provided in confidence and states:  
Information is exempt information if-

- a. it was obtained by the public authority from any other person (including another public authority), and
- b. the disclosure of the information to the public (otherwise than under this Act) by the public authority holding it would constitute a breach of confidence actionable by that or any other person.

Section 41(1)(a) requires that the information in question was obtained from any other person. The information in question has been obtained by us from owners, tax payers and other third-party companies/agents, therefore we consider this part of the exemption satisfied.

Section 41(1)(b) requires the disclosure by us to constitute an actionable breach of confidence. So the information must have the necessary quality of confidence, and in our opinion it does. It is recognised in English law that an important duty of confidentiality is owed to tax and rate payers. This is what is known as "taxpayer confidentiality". This is a long-established principle of common law, protecting taxpayers' affairs against disclosure to the public.

I am satisfied that the requested information is not trivial, nor is it available by any other means and if we were to disclose the requested information companies/taxpayers/their representatives could issue legal proceedings against us.

The public interest test reasons for disclosure:

Openness and transparency in relation to procedures and decision making of public authorities and collection of taxes and management of finances

Reasons against disclosure:

Remain compliant with necessary regulations - the common law principle of tax-payer confidentiality applies to this data.

Protect the public purse from legal claims against it, in relation to providing confidential information. The public interest defence (in any future legal proceedings) in providing the information you have requested would likely fail thus it is determined, any prospective court action against the council may succeed (opening it up to claims for costs), this is in accordance with "Westminster City Council v ICO and Gavin Chait, EA/2018/0033, 2nd December and Sheffield City Council v ICO and Gavin Chait, EA/2018/0055, 16th December

Commercial impact on the social housing provider, release of this data would likely constitute a breach of confidence as it could damage the individual's/organisation's reputation/competitive position, or ability to compete, as disclosure would reveal information that would assist competitors and negatively impact on the confider's relationship with the authority, potentially hindering future investment in the borough and the provision of social housing for residents.

We conclude that for the reasons stated above, the public interest test for withholding this data outweighs the interest for its release therefore this information is being withheld from disclosure.

4. We currently don't have a social housing provider identifier held in our system and therefore we are unable to provide this information.
5. No specific policy for social housing providers, outstanding debt is collected and enforced inline with our debt recovery policy.
6. Class B exemptions are available in respect of dwellings owned by charitable organisations, which are unoccupied and have been so for a period of less than six months, providing the dwelling was last occupied in furtherance of the objects of the charity.  
Any eligible charitable organisation is welcome to apply for this exemption and confirm their eligibility by completing an application form which will be verified by the team to ensure the exemption criteria is met.