



<b>FOI REF:</b>	16104
<b>RESPONSE SENT:</b>	15/10/2025

## Request

We are conducting some research into council tax debt collection, as it impacts our clients significantly, and as such I am making a Freedom of Information Request, under the Freedom of Information Act 2000.

In more detail, I ask that you please provide by email copies of the standard template letters or digital communications your council issues to residents in relation to Council Tax arrears, specifically:

1. The initial reminder notice issued as part of the arrears or recovery process, as per requirements under Regulation 23 of The Council Tax (Administration and Enforcement) Regulations 1992.
2. The second reminder notice, issued in the event that a resident has rectified one missed instalment but gone on to miss a second instalment over a given annual period.
3. The final notice issued once the resident has lost the right to pay by instalments and prior to any further enforcement action, as per requirements under Regulation 33 of The Council Tax (Administration and Enforcement) Regulations 1992.
4. Any additional reminder notices or discretionary communications issued to residents with Council Tax arrears, including between the first reminder notice and final notice being issued (prior to a court summons).

For each, please include: • The full wording of the standard template • Any headers, footers, or formatting used in the letter or digital communications • The typical method of delivery (e.g. post, email) • Any differences in the templates based on resident circumstances (e.g. prior arrears, benefits status, vulnerability)

In addition, please can you inform us of: 1. The total number of households against which you started imprisonment committal proceedings relating to unpaid council tax, for each year from 2020.



**Response**

1. See below.
2. See below.
3. See below.
4. N/A

1 & 2 are served by email and post. 3 is served by post only. There are no changes in the letter depending on circumstances.

We have not commenced any committal cases since 2020.

# 1st Reminder



## COUNCIL TAX REMINDER NOTICE

ADDRESS OF PROPERTY		

AMOUNT DUE	ACCOUNT NUMBER	DATE

According to the Council's records your payments are not up to date and the amount due is stated above. If you have paid before receiving this [letter](#) then please contact the Local Taxes Section to check your payment has been received.

We understand that this may be an oversight but if you have not paid then please do so within the next 7 days. If your payment is not [received](#) then the full balance to the end of the financial year will become payable in a further 7 days. If this happens a summons will be issued which will add £60.00 costs to your account. This will enable the Council to obtain a liability order from the Magistrates Court and take further recovery action against you [in order to](#) collect the outstanding debt. This could include making an attachment [on](#) your earnings or [benefits](#) or passing your case to enforcement agents for collection. If a liability order is obtained further costs of £50.00 will be added to your account.

Please note that if you make this payment but fail to make any future payments on time you will only be sent one further reminder. The balance for the remainder of the year will then be payable in full.

We would much prefer to agree a payment arrangement with [you](#) which takes your current circumstances into account and provides you with the opportunity to determine how to pay your Council Tax, rather than take any further action. To discuss a payment arrangement, contact the [Revenues](#) Section on 01962 848 288.

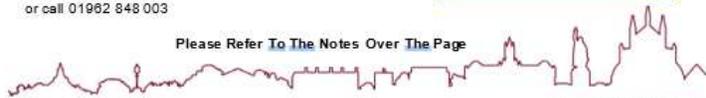
### Help is available.....

If you are unemployed, claiming benefits or on a low income, then our **Benefits & Welfare team** can help you to claim Council Tax Reduction. This would help you to pay your Council Tax. For further information, or to make a claim, please visit [www.winchester.gov.uk/benefits](http://www.winchester.gov.uk/benefits) or phone 01962 848 539.

To find out more about Housing Benefit, or whether you need to claim Universal Credit from The Department for Work & Pensions, then please visit [www.gov.uk/housing-benefit](http://www.gov.uk/housing-benefit).

If you need help to claim Universal Credit or would like independent advice on money, paying bills or employment, then please visit **Citizens Advice Winchester** at [www.citizensadvicewinchester.org.uk](http://www.citizensadvicewinchester.org.uk) or call 01962 848 003

Please Refer To The Notes Over The Page



## HOW TO PAY

**By direct debit:** from your bank account on the relevant day of each month. If you wish to pay by this method and your account does not indicate you are already doing [so](#) please contact the Revenues section on 01962 848 288 to set up direct debit over the phone, please have your bank details available when you call. We are now paperless. In the [meantime](#) please arrange payment of the total amount due shown [on the front](#) of this letter.

**By Mobile Phone App:** Download the free "Your Winchester" mobile phone app to your Blackberry, Android or Apple smart phone and choose "[On line](#) payments". You can also use this app to advise of a change of address or report a problem - 24 hours a day.

**By Electronic Payment using the internet:** visit the Council's website and make a payment using your debit card: [www.winchester.gov.uk](http://www.winchester.gov.uk)

**By Touch-Tone Telephone payment:** dial 01962 848 512 and make [a payment](#) with your debit card using the keypad on your telephone. This number is available 24 hours a day. We do not accept payment by credit card.

**By Telephone Payment:** if you are unable to use the Touch-Tone Telephone system then please call the Revenues section on 01962 [848 288](#) who can process your payment by debit card. You must know how much you would like to pay and have your Council Tax reference with you to use this facility.

**By post:** Send your cheques to WINCHESTER CITY COUNCIL, COLEBROOK STREET, WINCHESTER, HANTS, SO23 9LJ. Please make it payable to "Winchester City Council" and write your Council Tax account number on the back. We do not normally send receipts for payments by cheque, but if you would like a [receipt](#) please send [all](#) of this letter and a stamped [self-addressed](#) envelope with your payment.

**Debit Card:** Payments by Switch/Delta/Solo can be made by telephone.

## COUNCIL TAX REDUCTION

If you want to apply for Council Tax Reduction or have a question about the amount of reduction you [get](#) please contact us:

- by phoning 01962 848 539
- by emailing [benefits@winchester.gov.uk](mailto:benefits@winchester.gov.uk)
- by visiting our website [www.winchester.gov.uk/benefits](http://www.winchester.gov.uk/benefits)

## CHANGE OF PAYER

If you are no longer responsible for paying Council Tax for your home [or](#) everyone moves out of the property you are paying for, please tell us immediately.

## APPEALS AGAINST BANDING

If you disagree with the [banding](#) of your [property](#) please contact the Listing Officer. The address is Valuation Office Agency, 2nd Floor, Overline House, Central Station, Blechynden Terrace, Southampton, SO15 1GW (phone 03000 501 501). You must continue to pay Council Tax while the Listing Officer is looking into your appeal. Paying the [amount](#) you are appealing against will not damage your appeal in any way. If your appeal is [successful](#) we will give back any money you have overpaid over the amount you should have been charged.

## ENQUIRIES

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- by phoning 01962 848 288 and asking for the Revenues section
- by e-mailing [counciltax@winchester.gov.uk](mailto:counciltax@winchester.gov.uk)

## CITIZENS ADVICE

If you are having financial difficulties paying your Council Tax or any of your other [bills](#) then you can receive independent debt advice from the Citizens Advice (tel. 0800 278 7881) or [other local](#), [licensed](#) debt counselling charity.

## 2<sup>nd</sup> Reminder



### COUNCIL TAX SECOND REMINDER NOTICE

ADDRESS OF PROPERTY

AMOUNT DUE	ACCOUNT NUMBER	DATE

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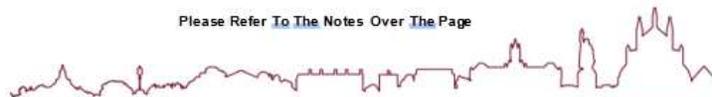
If you make a payment but fail to make any future payments on time you will not be sent any further reminders and you will lose your right to pay by instalments.

We would much prefer to agree a payment arrangement with [you](#) which takes your current circumstances into account and provides you with the opportunity to determine how to pay your Council Tax, rather than take any further action. To discuss a payment arrangement, contact the [Revenues](#) Section on 01982 848 288.

#### Help is available.....

If you are unemployed, claiming benefits or on a low income, then our **Benefits & Welfare team** can help you to claim Council Tax Reduction. This would help you to pay your Council Tax. For further information, or to make a claim, please visit [www.winchester.gov.uk/benefits](http://www.winchester.gov.uk/benefits) or phone 01982 848 539. To find out more about Housing Benefit, or whether you need to claim Universal Credit from The Department for Work & Pensions, then please visit [www.gov.uk/housing-benefit](http://www.gov.uk/housing-benefit). If you need help to claim Universal Credit or would like independent advice on money, paying bills or employment, then please visit **Citizens Advice Winchester** at [www.citizensadvicewinchester.org.uk](http://www.citizensadvicewinchester.org.uk) or call 01982 848 003.

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City Offices, Colebrook Street, Winchester, Hampshire SO23 9LJ

[www.winchester.gov.uk](http://www.winchester.gov.uk)  
T 01982 840 222 E [customerservice@winchester.gov.uk](mailto:customerservice@winchester.gov.uk)

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# Final Notice



## COUNCIL TAX FINAL NOTICE

ADDRESS OF PROPERTY		

AMOUNT DUE	ACCOUNT NUMBER	DATE

According to the Council's records your Council Tax payments were not up to date on

As you have not paid in accordance with the Reminder Notice issued to you, you have now lost the right to pay by instalments. You must now pay £ to avoid legal proceedings being taken against you through the Magistrates Court. This will be done without further notice to you. Costs for the issue of a summons will be £60.00. If a liability order is granted further costs of £50.00 will be added to your outstanding amount.

Details of how to pay your Council Tax are on the back of this notice. If you are having difficulty paying or you have any questions about this notice, please contact the Revenues Section immediately on 01962 848 288. Alternatively, for independent debt advice you can contact Citizens Advice on the number shown on the back of this notice or another local licensed debt counselling charity.

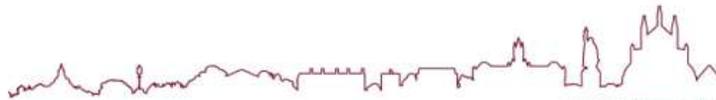
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To find out more about Housing Benefit, or whether you need to claim Universal Credit from The Department for Work & Pensions, then please visit [www.gov.uk/housing-benefit](http://www.gov.uk/housing-benefit).

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