2 MARSHAM STREET LONDON SWIP 3EB 01-212 3434 My ref: The Rt Hon The Viscount Whitelaw CH MC Your ref: Lord President of the Council Privy Council Office Whitehall LONDON 3 December 1986 SW1 Dear brine "PAYING FOR LOCAL GOVERNMENT" - RESPONSE TO CONSULTATION The consultation period on the Green Paper in England and Wales ended on 31 October. The responses showed a clear consensus that domestic rates should be abolished, but no consensus as to what should take their place. The community charge did, however, command greater support than any of the alternatives. We have also had a good deal of support on the Party net. We have made clear that the Government intend to press ahead with abolition of domestic rates in England and Wales. That was the message the local authority leaders were given when they met the Prime Minister on 25 November. In view of the line we have been taking, and the fact that the Scots Bill has now been published, I think there are strong arguments for a detailed statement, setting out how the community charge will work in England and Wales. This will keep up the momentum, as well as responding to those who have expressed doubts about the practicability of the new system. The document I have in mind would be: - a Foreword by Nicholas Edwards and me. - A detailed series of answers to points on the community charge. Both of these are enclosed. I also envisage that there would be a summary of responses to the Green Paper in England. There would be a similar summary for Wales. The matters covered in the document have all previously received E(LF) approval, with the following exceptions. (i) Community charge registration officers I propose that there should be a duty on local authorities to appoint an officer responsible for maintaining the community charge

register; his decisions would of course be subject to appeal. The Scottish Bill already includes a duty along these lines. But the two systems cannot be exactly the same: the registration officer in Scotland will be the assessor (who is responsible for setting rateable values); in England that responsibility lies with the Valuation Office. (ii) Payment arrangements I propose a system under which: - everyone, except those whose bills were very small, would have the right to pay the community charge by at least 10 intalments; - wherever possible, payment would be through standing order or direct debit; - local authorities would be required to send at least one reminder where an instalment was not paid; - exactly the same rules would apply to council tenants except that local authorities would be able to collect with the rents the community charges of the tenant and other adults living there. They would not however be able to compel the tenant to collect community charges from other adults on their behalf. (iii) Joint and several liability The Green Paper proposed that married couples should be jointly and severally liable for each other's community charges - that is, the local authority would be able to take action against either partner if one community charge was not paid. To prevent an undesirable gap in the new system, and to avoid treating those who live together but who are not married more favourably than married couples, I believe that we must extend joint and several liability to unmarried couples living together as husband and wife (inluding those on social security). Unless we do this, the community charge would be unenforceable against a partner with no income and few possessions. Enforcement of payment We must ensure that payment of the community charge can be enforced through attachment of earnings, as well as distress (sending in the bailiffs). We will be bringing into the new system about a million young non-householders who are employed but from whom distraint on goods might have little deterrent value. Attachment of earnings must therefore be part of the armoury of enforcement measures available to authorities. The scheme I have in mind would allow authorities to use attachment of earnings in some cases without first attempting distraint; and would leave as much as possible of the administration of such orders to authorities, in a similar way to the operation of distress warrants. In Scotland there will be a wider power which allows distraint on financial assets generally, including earnings.

(v) Appeals against registration decisions and civil penalties I wrote to you on 24 November with my proposals for dealing with appeals in England and Wales. (vi) I have also circulated proposals for dealing with holiday caravans. Paragraph 12 of the document will need to reflect E(LF)'s decision. So far as timing is concerned, there is, in my view, a strong argument for publishing such a document before Christmas. My preferred date is 15 December, when Rhodes Boyson is due to give a major speech on the Green Paper. It would be helpful, therefore, to have agreement to the drafts, including the new policy proposals set out above, by 10 December. I am copying this letter to the Lord Chancellor, members of E(LF) and to Sir Robert Armstrong. Yours em Nautas NICHOLAS RIDLE

"PAYING FOR LOCAL GOVERNMENT" - DRAFT FOREWORD

- 1. Abolition of domestic rates was the centrepiece of the Government's Green Paper "Paying for Local Government" (Cmnd 9714) published in January this year. The aim of the Government's proposals is to make local authorities more accountable to the people in their areas by replacing rates with a community charge, payable by all adults as a flat rate amount in each area.
- 2. There have been over 1200 responses to the Green Paper in England, and 120 in Wales. Though opinions varied, more than twice as many people wanted to abolish the rates as wanted to keep them. The community charge received considerably greater support than any other possible replacement for the rates.
- 3. The rating system has been under review for too long. There is wide agreement that reform is needed. Equally, there is no prospect of a solution that commands universal support. The time has come to decide, and to embark on reform. The Government has therefore decided to confirm its intention to introduce the community charge in England and Wales.
- 4. The community charge will mean that the cost of paying for local services is shared out more fairly than it is at present. A £1 per adult rise in spending will mean a £1 increase in the community charge. For the first time, every local elector will have a clear incentive to consider the costs, as well as the benefits, of extra local spending.

The Government will also introduce a simpler grant system. And the rate poundage paid by business will be the same across the country; the money raised will be given to local authorities according to their populations.

- 6. In England and Wales, the Government intends to introduce legislation as soon as practicable no later than the first Session of the next Parliament to bring about these changes. Its aim is that the new system should begin to come into effect in 1990.
- 7. The Government is grateful to those who responded to the Green Paper. Many of those who did expressed concern about practical problems associated with the community charge. This document aims to answer a number of questions about the operation of the community charge. The proposals it puts forward take account of discussions with interested organisations held during the consultation period. We recognise that there will need to be further discussion about the detailed arrangements.

PAYING THE COMMUNITY CHARGE: HOW THE NEW SYSTEM WILL WORK

What is the community charge?	1
Who will pay it and where?	2-6
What happens when someone moves house?	7
How will students be treated?	8-9
What about empty houses and second homes?	10-12
Will there be a community charge register?	13-15
Will the register be open to the public?	16
How will the register be compiled?	17
Who will be responsible for filling in the canvass form?	18-21
What will happen if the canvass form is not filled in?	22-24
What will happen if an individual is not registered?	25-26
How will the local authority keep the register up-to-date	
and prevent evasion?	27-34
What about people who move house frequently?	35-39
Who will deal with appeals?	40-42
Who will receive a bill?	43-45
How will married and unmarried couples be treated?	46-48
Will there be payment by instalments?	49-52

Will there be payment by instalments?

What if people fail to pay?

Summary

Paragraphs

53-58

59-60

What is the community charge?

1. The community charge is a flat-rate payment, levied by each local authority on the adults living in its area. The community charge will replace domestic rates, which the Government plans to abolish.

Who will pay it, and where?

- 2. Everyone over 18 living in this country, including foreigners, will be liable to pay the community charge. The only exceptions will be those over 18 but still eligible for child benefit; and prisoners and resident hospital patients.
- 3. At present, about 16 million householders in England and Wales receive rate bills. About 37 million people will pay the community charge. They will pay the amount levied by each local authority in whose area they live -so, for example, the overall community charge bill may be made up of separate amounts for the county council, the district council and the parish or community council. Those on low incomes will get help towards their community charge bills, up to a maximum of 80% of the amount charged. Detailed arrangements will be announced in due course.
- 4. Some people live in properties that at present pay non-domestic rates including staff hostels in hospitals; hotels; and caretakers' flats in office blocks. Under the new system such people will pay the community charge. Buildings in residential use will no longer pay non-domestic rates: either they will be removed from the rating

list entirely or, where part of the building is used for other purposes, the rateable value will be apportioned by the Valuation Officer and no rates charged on the residential part.

- 5. People will pay the community charge to the district or borough where they have their sole or main residence. In the vast majority of cases, it will be obvious where that is. A few people have two or more homes, or spend part of the year abroad. It will be necessary to decide which is their main residence. Although such people may well wish to express a view, they will not be allowed simply to choose which it should be. The decision will be taken by a community charge registration officer appointed by the local authority. There will be a right of appeal, set out in detail below.
- 6. Where someone has their sole or main residence will be decided separately for every individual. Where people should pay will be determined according to the facts of each case, and in the light of similar cases decided by the courts. The registration officer will consider such things as where the person is employed and where children go to school, as well as the length of time spent at each address. There is no detailed definition of 'the occupier' who is liable to pay rates; in the same way, the Government does not envisage attempting to set down a detailed definition of 'sole or main residence' for the purposes of the community charge.

What happens when someone moves house? Like rates, liability for the community charge will be based on the actual period spent in an area. Someone living at the same address throughout the year will pay the full year's community charge there. If they move house, they will notify the authority of the change of address and pay only the relevant proportion of the year's charge there. They will then register for the community charge at their new address. So, for example, someone who moved on 1 October would pay half the annual charge at each address. Arrangements for registration are discussed in more detail below. How will students be treated? 8. There are strong grounds for saying that students, like all other adults, should pay the community charge: they use local services and can vote in local elections. But the Green Paper recognised that students might require special rules because it would be complex and costly for them to be required to register and deregister at the beginning and end of every term. It proposed that students in higher and further education should be liable for the community charge at their term-time addresses as if they were living there throughout the year. No final decisions have been taken about payment of the community charge by students in England and Wales. However, in Scotland these Green Paper proposals will be implemented and, subject to the outcome of the current review of arrangements for student support, mandatory student grants will be increased to take account

of the additional cost that students will face. This increase will apply to all students receiving mandatory awards who are studying in Scotland, and will not be means-tested.

What about empty houses and second homes?

- 10. The Green Paper recognised that owners of two homes should pay a contribution towards services in the area of their second home. Some local services fire, police, roads, planning control are needed whether the house is lived in or not; and not levying bills on such property would give an undue windfall gain to second home owners.
- 11. It would not be practical to charge rates on such property after the abolition of domestic rating: houses can switch frequently between use for residence and use as second homes, and information needed to assess domestic rateable values would no longer be held. The Green Paper therefore suggested that second homes should bear a standard charge equal to two units of community charge for the area. The Government now proposes that this standard charge should apply to all dwellings not occupied as a main residence (including empty houses and holiday-let houses) except empty houses which are uninhabitable or which are temporarily empty for up to 3 months on a change of occupier. These will be exempt from any charge.
- 12. Setting the standard charge at two units of community charge in the area would mean that, on average, the bill for each house was about the same as with rates. Local authorities may however consider that a charge at this level would be excessive for all or some of the

existing power not to rate empty houses, and may wish to preserve this position. The Government therefore proposes to give local authorities power to decide whether to set lower standard charges for particular categories of property. [caravans]

Will there be a community charge register?

- 13. Liability for the community charge will be based on the fact of residence in an area. To administer the system, local authorities will keep a register of those who are resident there. District councils will be required to have an officer formally designed as a community charge registration officer with responsibility for registration.
- 14. The community charge register will be separate from the electoral register. The two will not have the same coverage. For example, some resident foreigners will appear on the community charge but not the electoral register; students studying away from home may appear on the electoral but not the community charge register. The community charge register will also be updated throughout the year to take account of changes of address; the electoral roll is not. The two registers will therefore be administered separately, although each may be used to check the other.
- 15. Once the registration officer is aware that an individual is resident in the area, he will add their name to the community charge register. The person concerned will immediately be told. Usually, this notification will merely confirm what the individual knew was going to happen and was content should occur.

In some cases, however, the person may not be satisfied with the registration officer's decision; they may, for example, already be registered elsewhere, and regard that address as their main residence. They will then have the right of appeal against the decision.

Will the register be open to the public?

16. The register will record information about those who are liable for the community charge at each address within the area. The individuals concerned will have the right to see all the information held on the register about them, or which affects their community charge payments. Information available to the general public will be limited to a list of addresses and the names of those registered there.

How will the register be compiled?

17. Information for the community charge register will come from a variety of sources. The most important will be canvasses undertaken for the purpose: every home will be sent a form on which details of those resident at that address will need to be entered. The first canvass will take place everywhere in the summer before the community charge comes into effect. Thereafter, there will be no set annual timetable: local authorities will be free to devise their own programmes for canvassing their areas. They will, for example, be able to spread the workload throughout the year or to decide that some parts of their area need to be canvassed more frequently than others.

Who will be responsible for filling in the canvass form?

18. It would be impractical for every individual to have a duty to respond to canvasses the registration officer would not know how many forms to expect from each address. The Green Paper therefore

suggested that heads of household should be responsible for

responding to canvasses and for registering new arrivals.

- 19. The Government has taken note of the view expressed during consultation that the concept of 'head of household' is difficult to define and out-of-date. Because it still believes that one person at each address should be under a duty to respond to requests for information, it proposes to place this duty on a 'responsible person' at each address.
- 20. The Government accepts that clear rules are needed to determine who the responsible person should be. Normally, the responsible person for a particular address will be the owner or tenant living there. Where ownership or tenancy is in more than one name, the owners or tenants will all be responsible for supplying information unless one of them agrees to act on behalf of all of them. In cases of doubt, the registration officer will be able to nominate a person to act as the responsible person at that address; the individual concerned will have a right of appeal against that appointment. The power of nomination will also be used where those living at an address want someone other than the owner or the tenant to complete canvass forms, and the registration officer is content with this arrangement. The responsible person at each address will

be required to respond within a prescribed period of time to a anvass form and to supply complete and accurate information.

21. The Government has decided that the duties of the responsible person will extend only to providing information on request and not to registering any new resident arriving between canvasses. The latter will be the responsibility of the new resident.

What will happen if the canvass form is not filled in?

- 22. The Green Paper suggested that failure to respond to a canvass should be a criminal offence. A number of those responding to this proposal said that, wherever possible, it would be preferable to avoid using the criminal law. The Government accepts this point. Failure to respond to a canvass within the time allowed, or supplying incorrect information or incomplete information, will therefore attract a civil penalty. The local authority will have powers to impose a flat rate fine of £50 in the first instance. This will not carry a criminal record. It will, however, be imposed on everyone who does not have a reasonable excuse for such a failure. A reasonable excuse might, for example, be that the person had been away from home for the whole period after the form had arrived.
- 23. Where a person continues to refuse to supply information, even after a penalty has been levied, or continues to supply incorrect information, the local authority will have the power to impose a higher rate of civil penalty, of £200. In extreme cases, authorities will also have the option of obtaining a court injunction requiring the form to be completed; or reverting to the criminal law and

seeking prosecution through the courts for evasion of liability by deception, an offence for which the maximum sentence is five years imprisonment.

24. Where a penalty is imposed the person concerned will have a right of appeal. The appeal body will decide either that the penalty should stand, or, where it accepts that there was a reasonable excuse, that it need not be paid.

What will happen if an individual is not registered?

- 25. It will be possible for names to be added to the community charge register with retrospective effect. This will be done where the registration officer is satisfied that the person concerned has lived in the area since that date but has avoided being registered. There will be a right of appeal both against the date from which the entry runs, and against inclusion on the register. Subject to any appeal, however, the community charge bill will cover the full period beginning on the date at which residence in the area began. The local authority will also be able to charge interest on the amount owing.
- 26. Individuals will have a duty to ensure that they are registered in the local authority where they live. In cases where the individual has avoided registration for three months or longer, there will be an automatic civil penalty of £50, or 30% of the community charge avoided if that is greater. These penalties will be imposed in all cases except those where the individual concerned has a reasonable excuse; there will be a right of appeal.

How will the local authority keep the register up-to-date and prevent evasion?

- 27. Some of the information that will assist in keeping the register up-to-date will be provided by the public. For instance, it will become routine that people moving house notify the local authority of this just as they do with rates. Solicitors or others responsible for buying and selling houses can be expected at least to remind their clients of the duty to register for the community charge at the new address; in many cases solicitors will doubtless carry out the formalities on their clients' behalf. Registration officers will follow up such information by sending out specific requests to an address or group of addresses for new residents to register.
- 28. There will be simple standard forms for notifying changes of address. These will be widely available. Banks and building societies will be asked to give them out when they offer mortgages; and housing associations when they grant new tenancies.
- 29. Registration officers will not be permitted to check the accuracy of the register against major national sources of data such as family practitioner records or information held by the Inland Revenue. However, they will be able to draw on information that local authorities hold in connection with their existing functions and services.
- 30. Rating records (which give the names of rateable occupiers at most addresses) will be useful in establishing the register. With

council tenants, the authority concerned will always have the name of the least one person at each address. Registration officers will be able to use the electoral roll to help check the completeness of the community charge register, and vice versa.

- 31. It is usual, when applying for a library ticket or registering a child for school, to give a name and address. In future, it will be possible for such information to be checked subsequently against the community charge register. If the person concerned is not shown as living at that address, the registration officer will make further enquiries. Where he is satisfied that they should be registered there, he will add the name to the register in the way described earlier.
- 32. In some cases, checks could be run before the service was offered for example, where someone was applying for a council house, or a rent rebate, or a home improvement grant. In no circumstances would people be prevented from obtaining services that they were entitled to. But where the registration officer was satisfied that the individual concerned was solely or mainly resident in the area, that person's name would be added to the register.
- 33. The only sources of local authority information that will not be accessible to the registration officer will be those that contain material of great personal sensitivity some social workers' casework files, for example, and information held by the police.
- 34. Local authorities will be able to encourage registration by offering preferential charging schemes for those living in the area. This is already common practice with adult education classes.

What about people who move house frequently?

35. The vast majority of people will be individually registered where they live. However, a small proportion of the population,

- where they live. However, a small proportion of the population, in particular young single people living in privately rented accommodation, move frequently and make little use of local authority services. Such people are heavily concentrated in parts of inner London and some university and seaside towns. Local authorities in these areas could suffer a serious loss of income if they were forced to rely on individual registration and collection. The Green Paper therefore proposed that people living in multi-occupied and communal accommodation should pay a collective community charge to the landlord, along with their rent. They would not be individually registered with the local authority.
- 36. There will always be some loss of accountability where people pay their community charge indirectly with the rent. The Government does not therefore wish to see the collective charge used widely; in its view it should be levied only on property occupied by more than one household, where individual registration and collection would not be practical. Local authorities will be free to decide, for any property, whether individual registration is practicable. Landlords will have a right of appeal on the grounds that individual registration and collection are appropriate.
- 37. Where the collective community charge is used, the landlord will be liable for the charge.

He will be entitled to recover from each adult tenant, with the rent, a separately identified amount equal to the individual community charge for the area. The local authority will charge the landlord according to the 38. number of adults who live in the property. The landlord will be able to apply for the charge to be varied if the number of adult residents changes. Some of those who responded to the Green Paper suggested that landlords should be required to maintain records of the names of people living in their property, and that local authorities should have a power of entry to establish how many people appear to be living in a multi-occupied house. The Government is not at present persuaded of the need for these further provisions, but will consider further how the collective charge can most effectively be enforced. Who will deal with community charge appeals? 40. The vast majority of people will know where they should pay the community charge, and will make sure that they are on the register there. In those cases where problems do arise, however, there needs to be a straightforward and effective system for resolving disputes. The most common appeals are likely to be against inclusion on 41. the community charge register for an area, or against a civil penalty. Individuals will also be able to appeal against nomination

as a 'responsible person' required to complete a canvass form.

- andlords will be able to appeal against any decision by the local authority to levy the collective community charge on their property. Some individuals will appeal because the local authority has decided to levy non-domestic rates on their property.
- 42. Proceedings should be kept simple, so that the person concerned can explain their point of view. In England and Wales the Government therefore proposes to extend the remit of Local Valuation Courts (LVCs), which at present deal with appeals against rateable values, so that they would also be responsible for the appeals listed above. LVCs are made up of lay people; they will decide cases on the basis of the facts.

Who will receive bills?

43. District and borough councils will be responsible for collecting the community charge just as they are responsible for collecting rates. They will send out community charge bills at about the end of March every year to people on the community charge register on that date. Everyone who is liable for the community charge will receive a bill. Bills will also go to the landlords of properties for which the collective charge is being paid; and to those who are responsible for paying the standard charge.

A4. Bills will cover the full period of the financial year that is about to start, though anyone who moves house during the year will only have to pay the amount that relates to the period when he lived in the area. Those who move into an area after 1 April will have their names added to the register; they will be sent a bill covering the remainder of the financial year.

45. Bills will show how much is being paid to each local authority (for example, the county council and the district council). As at present, further material will accompany the bill, explaining the services that the money will be used for, and how the amount being charged relates to the bill for the previous year. During the period when domestic rates and the community charge are running side-by-side some people will be paying both taxes. Local authorities will have the choice whether to send out combined bills to such people or whether to keep the two entirely separate. Where they choose the former, it will be especially important to ensure that the bill shows clearly how the total is made up.

How will married and unmarried couples be treated?

46. Everyone who is registered will receive their own community charge bill. So husbands and wives will be billed separately. But married couples will also be jointly and severally liable for each other's community charge. If one partner fails to pay, the local authority will be able to take action against the other. That avoids the risk of authorities being unable to recover one of the community charges where couples have only one earner.

- 47. Similar arguments apply to unmarried couples who live together;

 hey are treated by the social security system as though they were
 married. The Government envisages that joint and several liability
 would apply to them.
 - 48. Joint and several liability would not extend to couples who were legally separated, or who were in fact separated in circumstances where the separation was likely to be permanent.

Will there be payment by instalments?

- 49. Everyone has the right to pay their annual rates bill in not less than 10 instalments. But ratepayers have to opt to take up this right; only about half do so. With the community charge the system will work the other way round. Authorities will assume that everyone wishes to pay by instalments. The bills they send out will show not only the total bill, but the amount of each instalment and the dates on which they are to be paid.
- 50. Wherever possible, authorities will also want to encourage people to pay their instalments by bank or building society standing order, or by direct debit; nearly 90% of adults in this country now have a suitable bank or building society account. These methods of payment are not only much cheaper for local authorities than dealing with cash or cheques, they are also simpler for individuals and should help to minimise arrears people will not have to remember to pay the instalment.
- 51. Where the amount of community charge to be paid is particularly small for example because people are receiving maximum rebates, or

during the period of transition from rates to the community charge there will be circumstances where individuals are entitled to fewer
than 10 instalments. This will simply be to avoid the amounts due
each month being uneconomic to collect. But these rules will apply
only where bills are below a set amount a year; and the size of each
instalment will be limited.

52. Council tenants and any adults living with them will also receive individual community charge bills. If the bill is not paid action will be taken against the individual concerned in the same way as for other community charge payers. Council tenants, however, regularly make rent payments to the local authority on a weekly or fort nightly basis and there are well developed arrangements for this. As a matter of practicality it will be open to local authorities to accept payments of community charges with rent payments for any or all of the adults living at an address. But they will not be able to make the rent inclusive of community charges, nor compel a tenant to collect charges from other adults on behalf of the council.

What if people fail to pay?

53. Where a community charge payer falls behind with instalments, authorities will issue a reminder asking that the amount should immediately be paid. Where the person concerned has difficulty paying, however, it will be essential that the authority discusses the problem with them. In some cases the individual may be eligible for a rebate which they are not claiming. In others, they may be genuinely willing to pay but find it difficult to do so at the time;

in those circumstances authorities may to come to an agreement to

Increase subsequent instalments to pay off the arrears. There may
also be cases where the person agrees to have an amount deducted at
source from DHSS benefits they are receiving, to pay the community
charge.

54. If, after a reminder has bee issued, no agreement has been
reached as to how the debt should be paid, the authority will have
the right to take action through the courts for recovery of the
amount remaining to be paid for that financial year. Recovery will
be through the magistrates' courts.

- 55. Faced with a summons for non-payment of the bill, some people will offer to pay or will come to some arrangement with the authority about the amount owing. For those that do not, the local authority will have two ways it can recover the debt. One will be a distress warrant, authorising the use of bailiffs to seize goods, which will then be sold. This is what happens with rates. The other will be a court order to deduct the amount owed from a person's earnings by instalments. Final decisions have not yet been taken on the procedures for making such deductions, but it is envisaged that they will be a simplification of present arrangements for attaching earnings to pay family maintenance or court fines.
- 56. It is unlikely that earnings deductions will be used in a large proportion of cases. It will however be useful where those in arrears are not householders, and the value of their personal possessions is likely to be less than the community charge. Were authorities not able to request deductions from earnings in such

void paying the community charge. Local authorities will in most circumstances only apply for deductions from earnings after bailiffs have tried and failed to seize sufficient goods. In some cases, however, where the local authority has reason to believe that a distress warrant would not be appropriate, it will be able to apply for deductions from earnings without first attempting recovery through the bailiffs.

- 57. A relatively small number of people are sent to prison for not paying their rates. Before that happens, the court has to be satisfied that there is 'wilful refusal or culpable neglect' that is, they could have paid had they wanted to. It is proposed to carry over these arrangements to the community charge, though the possibility of deductions from earnings will make it much more difficult to refuse to pay the debt.
- 58. Where the amount recovered through a distress warrant or direct deductions from earnings is not sufficient to meet the debt in full the courts will also continue to have the power either to remit the sum owed or to allow it to remain outstanding (so that it can be recovered later if the financial circumstances of the individual improve), in cases where the failure is not due to wilful refusal or culpable neglect.

Summary

59. Replacing domestic rates with a flat rate community charge will approximately double the number of those paying local taxes and will

mean that changes in the level of local authority spending have a clear and direct effect on the amount paid by local residents. The Government's proposals will mean that 60. - every adult is liable to pay the community charge in the area of their sole or main residence; - the only exceptions are those under 19 and still at school, and prisoners and hospital patients; - liability will depend on the actual period spent in an area; - empty property and second homes will be liable for a standard charge; - there will be a register, kept by the community charge registration officer, of those living in each area; - the register will be based on information provided through canvassing and notification of changes of address, and will be checked against other information available to local authorities; - the duty to respond to canvasses will be placed on a 'responsible person' at each address; failure to supply information will attract a civil penalty; - there will also be civil penalties against individuals who are not registered;

- appeals against registration decisions and against civil penalties will be heard by expanded Local Valuation Courts;
- everyone will receive a community charge bill, though married couples and those living together as though they are married, will be jointly and severally liable for payment;
- there will be a right to pay the community charge by instalments;
- arrangements for those who fail to pay will be similar to those that apply for rates, except that there will also be the possibility of direct deductions from earnings.

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