

FOI Ref

12760

Response sent

04 May 23

(CCC) Where the Resident's Council Tax Payments are being spent

I would like to please request proof of where the Resident's Council Tax Payments are being spent.

1- I would like to see the previous 5 years of receipts for where the council tax funding is being spent in full.

I do not want to see percentages but proof in pounds (£s) as to where the annual council tax is being spent.

Please do not send me leaflets, I require actual RECEIPTS that the council has in regards to where council tax has been spent.

Note: a receipt being written acknowledgment by a receiver of money, goods, etc, that payment or delivery has been made. The act of receiving or fact of being received. (usually plural) an amount or article received. An exchange of money/currency in pounds sterling for services via council tax payments between myself, the council and the receiver. An invoice/receipt received which would be required for proof, /evidence eg for taxation purposes, originals and not copies or any alterations of any kind.

In UK law, an accountant requires full receipts NOT leaflets or copies. I wish to see the actual full history of receipts for the past 5 years. Anything other than this sent to me will be interpreted as failure to provide transparency of the information I am legally allowed to require from Cambridge and Cambridgeshire City Council.

2 - I would like to know if my council tax funds Cambridge/Cambridgeshire Police Service, Cambridge/Cambridgeshire Ambulance Service, Cambridge/Cambridgeshire waste collection and Cambridge/Cambridgeshire schools. If so I would like to know as to what percentage it is distributed? I need proof NOT generic answers or leaflets please. Often this is "in house" information and not shared with the public unless specifically requested which I am currently doing so.

I do not want to see estimates, pie charts, percentages or fractions for the expenditure - I require the actual evidence on where the money has gone (as expected it will most likely differ each year).

It is my legal right as a paying resident of Cambridge, to access this information via a Freedom of Information Request in regards as with any other bill or purchase I make in the UK.

3 - Can you please tell me which LAW, not legislation, that states council tax

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MUST be paid? I require a specific LAW please, not a generic yes or no or any legislation copied in.

Part I of, and Schedules 1 to 9 to, the Local Government Finance 1992 Act is not a LAW, it is a legislation.

4 - Which LAW states that it is a criminal offence to not pay council tax? As above, I need a specific law. Not links directing me to another site which gives me no actual law.

5 - Please attach the copy of contract, signed by myself, where I agreed to pay for council tax. Please keep in mind that an 'assumptuous agreement' does not stand up in court. If there is a contract, i request a copy please.

Any statement along the lines of "no contract or agreement is required" is null and void when it comes to a LAW in the UK when it involves the exchange of any payment for services between a client or tenant and any business or landlord including Cambridge City Council requesting payment for Council tax.

Response

1) Council tax is one of the Council's income streams which is used to fund a variety of services.

Information regarding how your council tax is spent can be found on our website: <https://www.cambridge.gov.uk/what-your-council-tax-pays-for>

Each year the Council is required to prepare financial statements, and these can be seen at: <https://www.cambridge.gov.uk/statement-of-accounts>

The Statement of Accounts detail what expenditure we have incurred in each financial year. They also detail the council tax we received in the year. The Council's accounts are subject to audit by an independent external auditor. The Council's current external auditor is EY. The external auditor is responsible for ensuring the Council's accounts comply with relevant legislation and accounting standards and confirming that the accounts provide a true and fair record of the Council's financial position and its expenditure and income for the year of account.

2) The total amount of Council Tax you are required to pay is stated on the Council Tax bill which is sent to each household liable for Council Tax. Your Council Tax Bill also explains how the Council Tax which each household is required to pay is split between amounts payable to the County Council, the Police and Crime Commissioner, the Combined Authority, the Fire Authority, and the City Council. The below table shows how the Council Tax for 2023/24 is split among authorities, based on a Band D property.

Body 2023/24 Band D 2023/24 Percentage Split (%)

Cambridgeshire County Council £1,542.87 72.57%

Cambridgeshire Police and Crime Commissioner £272.52 12.82%

Cambridge City Council £218.85 10.29%

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Cambridgeshire Fire Authority £79.92 3.76%

Cambridgeshire and Peterborough Combined Authority £12.00 0.56%

For more information please refer to our website:

<https://www.cambridge.gov.uk/what-your-council-tax-pays-for>

3) The requirement for local authorities to collect Council Tax and the liability to pay Council Tax falls under the Local Government Finance Act 1992, supplemented by the Council Tax (Administration and Enforcement) Regulations 1992.

4) Non-payment of Council Tax is not a criminal offence but a civil matter. This is detailed in the Council Tax (Administration and Enforcement) Regulations 1992. It stipulates how non-payment of council tax can be dealt with, including Councils' ability to make a complaint to the Magistrates' Court to enforce payment.

5) As stated in our response to question 3, liability for Council Tax is determined in accordance with the Local Government Finance Act 1992 and the Council Tax (Administration and Enforcement) Regulations 1992.

The law applies by virtue of being a resident of the United Kingdom, meaning that you do not have to agree or consent to be bound by the law. Because the liability for Council Tax is governed by legislation, a contractual relationship between the ratepayer and the Council is not required.

If you have any doubts as to the obligations placed upon you by such legislation, please seek advice from a reliable source. Free and independent advice is available from your Citizens' Advice Bureau.

Further queries on this matter should be directed to foi@cambridge.gov.uk