

Council Tax and Non-Domestic Rates: Freedom of Information Requests and Freeman on the land

Freedom of Information Act 2000

Derby City Council takes its responsibility under the Freedom of Information Act 2000 seriously and will always aim to provide information, if held, to promote openness and transparency.

The Council recognises that most people will use their rights to information under the Freedom of Information Act 2000, Environmental Information Regulations 2004 and Data Protection Act 2018/UK General Data Protection Regulations in line with the legislation requirements.

However, the Council has recently received several letters and information requests from individuals which reference 'freeman on the land', and similar, arguments to challenge liability to pay Council Tax or Non-Domestic Rates.

The Council will consider on a case-by-case basis whether such requests engage the Section 14(1) vexatious request exemption applies to such information requests. View online to read [Section 14\(1\) vexatious request refusal notice](#).

View online of [examples of 'freeman on the land' information requested](#).

Council Tax Legislation

The legislation that makes provision for local authorities to levy and collect council tax and non-domestic rate is publicly accessible from the [central government website](#).

Council Tax

- [Local Government Finance Act 1992](#)
- [Council Tax \(Administration and Enforcement\) Regulations 1992](#)
- [Council Tax \(Demand Notices\) \(England\) Regulations 2011](#)

Non-Domestic Rates

- The primary act is the [Local Government Finance Act 1988](#).
- The primary regulations laid under the act which cover enforcement is The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 [Statutory Instrument 1058/1989](#).

The legislation is statute created by a democratically elected Parliament of the United Kingdom which has received the assent of the Crown.

Council Tax and Non-Domestic Rates is not optional and not something individuals or business owners consent to. When invoices or bills are raised the recipient becomes liable for the tax and obligated to pay the same. If you are liable to pay

them, you must make your payments. Anyone who withholds payment may have recovery action taken against them including a claim for interest and costs.

Furthermore, your liability for Council Tax does not arise from a contractual relationship with the Council and does not require your consent.

Disputes

The Council is aware of a number of misleading articles and forums on the internet in relation to the lawfulness of Council Tax liability in England and Wales. The Council strongly recommends that individuals seeking to rely on such information based on contract, consent, common law arguments should obtain their own independent legal advice before withholding payment which may otherwise result in recovery action and interest applied to any sums owed. Please see the below in respect of signposting for legal advice.

Details of [Council Tax liability and Freeman on the land](#) can be found on our website.

Details of the [Council Tax enforcement procedure](#) can be found on our website.

Where Council Tax is not paid, the Council will pursue enforcement proceedings by an application to the Magistrates' Court, unless there is reasonable justification for non-payment. In recent years, the Courts have considered similar cases. The Manchester Magistrates' Court vs McKenzie (2015) case saw an individual who attempted to use similar 'freeman on the land' defences in Court challenging their liability to pay council tax which resulted in him being fined and being given a 40 day custodial sentence. In extreme cases, the Council can apply for a bankruptcy petition or winding up proceedings and the Magistrates have the power to grant a prison sentence of up to 90 days for each Council Tax Liability Order.

Further information

If you have any concerns about Council Tax or Non-domestic Rates charges, please contact the Council using the following details:

- Business Rates Team, Derby City Council, Council House, Corporation Street, Derby DE1 2FS
Telephone: 01332 642428
Email: business.rates@derby.gov.uk
- Council Tax Team, Derby City Council, Council House, Corporation Street, Derby DE1 2FS
Telephone: 01332 642428
Email: council.tax@derby.gov.uk

Legal Advice

The Council cannot provide legal advice to individuals as this may result in a conflict of interest and will not therefore answer general questions about the application of

legislation. Should you require further information or guidance as to your statutory obligations or rights then you should seek your own independent legal advice.

You can find the details of a Solicitor through your local [Citizens Advice](#) or by contacting [The Law Society](#) on 020 7320 5650.