



**Information Governance Team**

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Dear Sir/Madam

**Freedom of Information Act 2000 (FOIA)**

**Request ID: FOI750265505**

Thank you for your request for information relating to Council tax arrears template.

You have requested the following information:

**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 response to Questions 1 to 4, we confirm that Coventry City Council holds the information you requested pertaining to the reminder notices. However, we are withholding that information since we consider that the following exemptions apply to it.

This information is exempt from disclosure under Section 31(1)(a) – Law Enforcement. Disclosure of this information would be likely to prejudice the prevention or detection of crime.

Section 31(1)(a) is a qualified exemption and therefore is subject to the Public Interest Test. Section 31(1)(a) provides an exemption where prejudice could be caused. A disclosure made via the FOIA, is considered a disclosure to the world at large. It is the Council's view that disclosure of the requested information would allow individuals to create fraudulent documentation to copy Council communications. Therefore, we believe that disclosure would compromise our security processes and increase the risk of fraud.

To use this exemption, we are required to undertake a public interest test. The matters which were considered in applying the public interest test are as follows:

Factors in favour of disclosure

- It is in the public interest to be open and transparent about our use of public authority processes.
- It is also in the public interest to provide some transparency regarding Council tax processes and enforcement.

Factors in favour of withholding

- There is a public interest in ensuring it is not easier for fraud to be committed
- Disclosing this information could significantly undermine the Council's ability to detect and prevent fraudulent activities, including unauthorised access to records and impersonation of Council communications.

It is considered that the greater public interest, therefore, lies in not providing the information at this time. In coming to that conclusion, the public interest in providing the information has been carefully weighed against any prejudice to the public interest that might arise from withholding the information; in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

To assist, please note the Council sends reminders for late Council Tax payments through various methods. We may contact individuals by phone, post, email or text message to inform them that a payment is late. Therefore, there is no typical method of delivery as we contact individuals in a variety of ways.

**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.**

2020/21 - 0  
2021/22 - 0  
2022/23 - 0  
2023/24 - 18  
2024/25 - 90  
2025 to date – 27

The supply of information in response to a FOI request does not confer an automatic right to re-use the information. You can use any information supplied for the purposes of private study and non-commercial research without requiring further permission. Similarly, information supplied can also be re-used for the purposes of news reporting. An exception to this is photographs. Please contact us if you wish to use the information for any other purpose.

For information, we publish a variety of information such as: [FOI/EIR Disclosure Log](#), [Publication Scheme](#), [Facts about Coventry](#) and [Open Data](#) that you may find of useful if you are looking for information in the future.

If you are unhappy with the handling of your request, you can ask us to review our response. Requests for reviews should be submitted within 40 days of the date of receipt of our response to your original request – email: [infogov@coventry.gov.uk](mailto:infogov@coventry.gov.uk)

If you are unhappy with the outcome of our review, you can write to the Information Commissioner, who can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or email [icocasework@ico.org.uk](mailto:icocasework@ico.org.uk).

Please remember to quote the reference number above in your response.

Yours faithfully

**Information Governance**