

## Common 'freeman' questions

The council has a responsibility to bill and collect council tax, but this does not mean it introduces a fiduciary relationship.

Some common questions received: -

- *Provide an autographed lawful contract with you, with both of our autographs.*

Some residents consider that council tax is a contract and requires a legal contract and signatures indicating an agreement. As already explained, council tax is a creature of statute, and a contract is not required. Therefore, any reference to the Companies Act, Contracts Act, Bills of Exchange Act or other acts regarding companies or contracts is irrelevant.

A variation of this question is 'Please provide evidence that I've agreed with you that you can lawfully collect an alleged debt from me.' Again, this is inconsequential, as there hasn't been an exchange of contracts or agreement. Neither is required for the levy and recovery of council tax.

- *Provide evidence that I am lawfully obliged to pay council tax.*

The hierarchy of who is considered to be the liable party is contained in the Local Government Finance Act 1992 c14 Part 1, Chapter 1, Sections 6 -9. Individual agreement of this is not necessary.

- *Provide evidence that you have the lawful and contractual authority to use the legal fictional name of "XXX" for the purposes of making money.*

Whether a name is legal or fictional is irrelevant for the purposes of council tax. Council tax is charged and is payable by whoever the liable party is, which is determined by reference to the Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992.

- *Provide confirmation the debt exists lawfully.*

The issue of a Council Tax Demand Notice (the bill) creates the debt. A signature or agreement from a resident is not necessary for council tax, it is a tax, not a contract.

- *I'm a Freeman of the Land and am not liable.*

Being a Freeman of the Land does not mean someone can choose which laws they adhere to and which to ignore.

- *Please send us your VAT details/provide a VAT invoice*

It should be noted, council tax is deemed outside the scope of VAT and we are unable to provide a VAT invoice. Our VAT number is 195462827.

- *Provide a true bill that complies with the Bills of Exchange Act 1882.*

We follow legislation according to the Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992

- *I have provided a Promissory Note to fund and discharge council tax liability.*

We do not accept payment by Promissory Note.

Valid forms of payment for council tax are stated on the reverse of bills issued and on our pay your council tax page. Promissory Notes will not be accepted, and recovery action will continue if your council tax remains unpaid.

- *Please state whether you are a company or a corporation.*

South Oxfordshire District Council is a local authority within the Public Sector and **does not have a company number.**

- *Does a DUNS number mean anything?*

No. A DUNS number does not mean South Oxfordshire District Council is not a council, it is simply a reference. To argue that a DUNS number means South Oxfordshire District Council is not a council would be the same as arguing a postcode, a phone number or a bank account number meant we are not a council.

- *You only accept legitimate communication through a recognised official service and needs to be sent following universal postal union convention rules. You say no other forms of communications will be accepted. This includes bailiff action, using private organisations, hand delivered or electronic notices.*

Anyone who ignores council tax communications or withholds payment will have recovery action taken against them.

- *Provide documents containing a wet ink signature.*

As covered above, a signature is not necessary for the billing of council tax and no wet ink signature is mandatory on a court summons either. Previous case law has clarified that the use of a rubber stamp or electronic signature are both valid for the purpose of the court signing a summons.

- *Why is the summons issued by South Oxfordshire District Council and not the court?*

South Oxfordshire District Council, as the billing authority, makes complaint to the Clerk to the Justices/Justice of the Peace by taking to the court a list of all persons against whom we wish to apply to the court for a liability order and relevant information. If the Clerk to the Justices or the Justice of the Peace agrees that the complaint is valid, they sign the list to confirm that they authorise the issuing of the summonses in respect of all persons on the complaint list. The billing authority then produces and serves the court summonses on behalf of the court.

- *Where a liability order was granted, I require a copy of the liability order for which notice of liability order was received*

Neither the Local Government Finance Act 1992 nor the Council Tax (Administration and Enforcement) Regulation 1992 (as amended) specifies that liability orders must be sealed by the court. Therefore, South Oxfordshire District Council does not hold a document in place of the document you describe.

Any Complaint laid to the Court and/or Court Liability Order List is a bulk application process made and controlled by the Local Authority, in accordance with the Council Tax (Administration and Enforcement) Regulation 1992 (as amended).

- *If a liability order is granted without my presence, consent and opportunity to bring all of the above to the attention of those concerned and involved I WILL have no choice but to seek lawful advice with regards to proceeding with a claim for fraud against those involved*

If you have a dispute regarding the granting of a Liability Order against you then you need to take this up with the Magistrates Court. You will need to explain why you feel South Oxfordshire District Council have not followed the correct process as set out in Council Tax (Administration and Enforcement) Regulations 1992 and apply for your liability order to be set aside.

- *Please evidence where I have given my consent authorising South Oxfordshire District Council to hold my data*

Under Regulation 8 of the Data Protection Act 2018, South Oxfordshire District Council is required to have a lawful basis for processing your personal data. For the administration and collection of council tax our lawful basis is under Article 6(e) of UK GDPR –Public task: the processing is necessary for the council tax department to perform a task in the public interest or for our official functions, and the task or function has a clear basis in law. South Oxfordshire District Council complies with all relevant legislation with regard to the billing and collection of council tax. Hence the council does not require consent to process your personal data. The billing and collection of council tax is conferred on South Oxfordshire District Council by the legislation stated previously.

- *Provide evidence of which companies South Oxfordshire District Council has shared personal data with.*

We only share your personal data where it is lawful to do so and details of this are included within our service specific privacy notice which further information can be found at:

Privacy Notices [www.southoxon.gov.uk/south-oxfordshire-district-council/about-the-council/privacy/](http://www.southoxon.gov.uk/south-oxfordshire-district-council/about-the-council/privacy/)

Very occasionally we get people that have been convinced that using an archaic law means they don't have to pay council tax and there are many misleading articles and templates on the internet regarding the legality of council tax. Anyone drawing on these for advice should exercise caution and seek proper legal advice before using them as a defence against council tax liability based on contract, consent and common law.

## **Disputes**

If you believe the council has acted incorrectly you must follow the dispute processes laid down in that legislation. You do have a right to ask the council what personal data we hold by way of a Subject Access Request, but that process will not address questions or disputes about anything other than your personal data. You can find out more about your right of access on the Information Commissioner's website <https://ico.org.uk/for-the-public/your-right-to-get-copies-of-your-data/>