

## Freedom of Information Act 2000 (FOIA)

### Decision notice

**Date:** 17 January 2023

**Public Authority:** Flintshire County Council  
**Address:** County Hall  
Mold  
Flintshire CH7 6NR

#### Decision

---

1. The Commissioner's decision is that, on the balance of probabilities, Flintshire County Council has provided all the relevant information it holds within scope of the complainant's request about council tax matters and has complied with section 1(1) of FOIA. It is not necessary for the Council to take any steps.

#### Request and response

---

2. The complainant made the following information request to Flintshire County Council ('the Council') on 8 April 2022:
  - "1. I would like to see the previous three years receipts for where council tax funding is being sent.
  2. I would like to know if my council tax funds North Wales Police, Flintshire Ambulance Service, Flintshire waste collection and schools. If so, I would like to know what percentage is distributed to each of these accordingly.
  3. Which law, not legislation, states that council tax must be paid?
  4. Which law states that it is a criminal offence to not pay council tax?
  5. Please attach the copy of contract (with wet ink signatures) where I agreed to pay for council tax."

3. The Council's final position was to disclose information within scope of part 1 of the request, to give advice about an aspect of part 2, to confirm it does not hold recorded information relevant to this part and to advise that it had addressed parts 2 – 5 in previous correspondence to the complainant. The Council confirmed it had provided the complainant with relevant statutory budget information and explained how services it delivers are paid for.

## **Reasons for decision**

---

4. This reasoning covers whether, on the balance of probabilities, the Council has provided the complainant with all the relevant, recorded information it holds that falls within scope of their request.
5. Under section 1(1) of FOIA a public authority must (a) confirm whether it holds information that has been requested and (b) communicate the information if it is held and is not exempt information.
6. In this case, the Council has:
  - provided the complainant with information it holds that is relevant to part 1 of their request.
  - advised that it had addressed part 2 in previous correspondence to the complainant in January and March 2022; said that it does not hold information that shows any percentage split and explained how the ambulance service, specifically, is funded
  - answered the question asked in part 4; and
  - advised it had provided the complainant with the information requested in parts 3 and 5 in its previous correspondence.
7. The complainant has had a wider correspondence with the Council about the non-payment of council tax. In relation to other requests for information, they consider that the Council has provided them with false and fraudulent information. In this case the complainant appears to consider that the Council is withholding the information requested in part 1 and 5.
8. In response to part 1 of the request the Council provided the last three years of council tax budget leaflets which it said outline where funds are spent within Flintshire. The Commissioner considers that the disclosed information addresses part 1.
9. With regard to parts 2, 3 and 5 of the request, the Council provided the Commissioner with copies of its previous correspondence to the complainant dated 20 January 2022, 31 January 2022 and 4 March

2022. In these emails, the Council explained how council tax is spent. It also explained that the complainant would not need to enter into a contract to be liable for council tax and that the liability to pay exists as a result of the Local Government Finance Act 1992.

10. The Commissioner considers that the Council's current response and previous correspondence satisfactorily addresses part 2 of the request. He has not been presented with any arguments to suggest that the Council **does** hold recorded information within scope of this part and he accepts that it does not.
11. The Commissioner considers that the Council's discussion of the Local Government Finance Act 1992 addresses part 3 of the request. Finally, he is satisfied that since neither the complainant nor anyone else enters into a contract to pay council tax, the Council would not hold the signed contract that the complainant has requested in part 5.
12. The Commissioner has considered the request, the Council's response to it and its previous correspondence to the complainant. He considers that the Council has satisfactorily addressed the request in this case and has complied with section 1(1) of FOIA.

## **Right of appeal**

---

13. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)  
GRC & GRP Tribunals  
PO Box 9300  
LEICESTER  
LE1 8DJ

Tel: 0300 1234504  
Fax: 0870 739 5836  
Email: [grc@justice.gov.uk](mailto:grc@justice.gov.uk)  
Website: [www.justice.gov.uk/tribunals/general-regulatory-chamber](http://www.justice.gov.uk/tribunals/general-regulatory-chamber)

14. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
15. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

## **Signed**

**Cressida Woodall**  
**Senior Case Officer**  
**Information Commissioner's Office**  
**Wycliffe House**  
**Water Lane**  
**Wilmslow**  
**Cheshire**  
**SK9 5AF**