

Council tax and non-domestic rates privacy notice

Introduction

This privacy notice sets out the information for the Council's Local Taxation Service which covers:

- Billing, collection, and recovery of Council Tax
- Billing, collection, and recovery of Non-Domestic Rates

The Local Taxation Service manages the billing, collection, and recovery of council tax and business rates (non-domestic rates). To perform these statutory functions, the council needs to collect and process personal data such as names, contact details and financial information.

This data is necessary to ensure accurate billing, manage payments, and take appropriate action in cases of non-payment. Personal data is processed in line with legal obligations and to carry out public functions effectively.

What personal data do we collect?

To conduct activities and obligations as a Council Tax and Business Rates service, we process the following data:

- Name of liable parties
- Address (hereditament and mailing if different)
- Household information to establish how many adults live in the property.
- Contact details, e.g. email address, telephone number.
- Medical or health information to apply to discounts and reliefs.
- Bank details for direct debit payments.
- IP address if you contact us using online forms.

We may also collect and process the following categories of information if recovery action is necessary:

- Financial information, e.g. income and expenditure including benefit information.
- Property ownership
- Landlord information
- Employment details

How we collect this information

Most of the personal information we process is provided to us directly by you in the following ways:

- Face to Face

- Reports
- Application form
- Telephone
- Email or in writing.

We also receive personal information indirectly, from the following sources in the following scenarios.

- A landlord / lettings agency – due to a change in tenancy
- A council inspector or another team such as Housings Benefits or Planning – due to a change in tenancy or occupancy
- Credit References Agencies – for address validation / tracing services and data enrichment.

Why we collect your information.

There are a number of reasons why we need to collect and use your personal information.

Much of what we do in Council Tax and Non-Domestic rates is governed by legislation, set nationally, which requires us to provide various services across Exeter.

We process personal data to deliver public tasks outlined in the following pieces of legislation.

- The Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992 and a duty to disclose information to debt advisors under The Debt Respite Scheme (Breathing Space Moratorium and Mental Health Crisis Moratorium) (England and Wales) Regulations 2020
- The Local Government Finance Act 1988 and The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 and other associated legislation / regulations.
- The Local Government Act 2003
- Council Tax Support Reduction Scheme

Processing of special category data, such as medical or health information is necessary for reasons of public interest and is proportionate to the aim pursued.

The information we collect, and store is also used to provide an auditable record of service delivery and enables us to contact people initiating reports / issues to request further information or provide updates.

Whenever we collect information, we always limit this to only the details that are needed. We ensure that data is used and stored safely and securely. We require anyone we share information with or who uses it on our behalf to do so too.

Lawful Processing

We rely on the following lawful reasons to process your personal data.

UK GDPR Article 6 (Personal Data)

1(a) Explicit consent has been provided by the data subject.

1(c) Processing is necessary for compliance with a legal obligation.

UK GDPR Article 9 (Special Category Data)

2(g) Processing is necessary for reasons of substantial public interests based on domestic law.

How we use your personal information

The information will only be used for the purposes stated when it was collected.

Information will not be sold, rented, or provided to anyone else, or used for any other purpose than for that which it was originally collected, including public task, unless required to by law.

We use the information that you have provided to us, or we have obtained to:

- Decide who should pay Council Tax or Non-Domestic Rates
- Administer and collect Council Tax or Non-Domestic Rates
- Administer and collect outstanding funds or debts owed to the Council.
- Consider discounts, reliefs, exceptions, or exemptions.
- Conduct enforcement action where necessary.
- Complete and send reports to Central Government
- Identify vulnerable low-income groups and individuals.
- Prevent and detect crime.
- Protect public funds.
- Update the electoral register.

Who do we share your information with?

In order to deliver our service effectively, to undertake our statutory and non-statutory duties as a Local Authority, it is often necessary for us to share information across the council, with:

- Staff in our Council Tax Team and any other staff needing access to carry out their functions e.g. Customer Services
- Services within the Council where there is a legal gateway (lawful purpose) to share data with them.
- Enforcement Agents (recovery)
- Other Councils where the law permits
- National Audit Office
- Credit Reference Agencies
- HM Revenues and Customs
- Cabinet Office re: National Fraud Initiative
- His Majesty's Court Service

- Office for National Statistics (ONS)
- Elected Members, Members of Parliament or advice agencies when acting on your behalf.
- Other authorities or agencies with investigative powers e.g. Police and Home Office
- Valuation Office Agency (VOA)
- Department for Work and Pensions
- Financial inclusion and money advice organisations
- Other organisations that carry out services for the Council

We will share personal information with law enforcement agencies or other authorities only if required by applicable laws and in accordance with UK GDPR and the Data Protection Act 2018.

This is not an exhaustive list.

Automated Decision Making

We do not use automated decision making for this processing.

How long we keep your information for

We will only retain your personal data for as long as necessary to fulfil the purposes we collected it for, including for the purposes of satisfying any future legal, accounting, or reporting requirements.

We must continue to retain necessary data in accordance with our corporate records policy to fulfil legal, statutory, and regulatory requirements.

More Information

For more information on how we look after your personal information and what your rights are, go to www.exeter.gov.uk/DataProtection or contact the Data Protection Officer (data.protection@exeter.gov.uk).