

Freeman on the Land - legality of Council Tax

Details of Freeman on the Land and challenges to the legality of Council Tax

Council Tax legality and 'Freeman on the land'

Council Tax pays for the services in your area. Without this, we could not provide essential services or help those in need.

Our authority to charge Council Tax comes from the **Local Government Finance Act 1992**.

This statute, created by a democratically elected Parliament of the United Kingdom which has received Crown assent and is supported by subsequent statutory regulations, set out a local authority's rights to demand Council Tax to fund services and who is liable to pay.

Your liability to pay.

You do not have a choice of whether you are liable for Council Tax, as liability is determined by statutory law.

Your liability for Council Tax does not require your consent or a contractual relationship with the council. If you have any concerns over Council Tax, please seek proper legal advice, rather than relying on internet sources, before withholding payments.

Please note in the interests of all our residents, we will take enforcement action against those who are liable for Council Tax and do not pay.

In extreme cases this non-payment could result in committal proceedings and being sent to prison.

Council Tax Legislation

The legislation that covers Council Tax is freely available from the [legislation gov uk](https://www.legislation.gov.uk) including:

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

How to correctly challenge (appeal) your Council Tax bill

You have the right to appeal if you:

- Feel you should not be liable for Council Tax
- Think your property is exempt
- Think the amount charged is incorrect
- Think that any Council Tax Support is calculated incorrectly
- Think a penalty has been applied incorrectly

That right and the process is set out in the legislation.

To appeal you should write, giving your reasons, to counciltax@northumberland.gov.uk

We will then consider your appeal. If you remain dissatisfied, you have a further right of appeal to an independent tribunal within two months of being notified of our decision (or two months from your initial appeal if no decision is made within that time).

Making an appeal does not allow you to withhold payment or part payment of Council Tax. However, if successful, any overpayment will be allowed or refunded.

You also have the right, in some circumstances, to **challenge your Council Tax band**.

Acts and Statutes

Some customers have challenged whether **Acts and Statutes** are an obligation on them, and have asked about the difference between a Statute and law and other similar questions regarding legal matters. Acts of Parliaments are Statutes which set out the law. The council exists to provide essential services to residents.

If you have questions regarding Acts or laws, these should be directed to a legal professional, not the council.

Requests for information about Council Tax and Business Rates

Before making a request for information, see our [information about the council's policies covering data protection, freedom of information, environmental information regulations and records managements](#) and follow the process of logging an FOI request.

A Freedom of Information request (FOI) is about data the council holds. Questions as to whether you are bound by Acts, Statutes etc do not constitute an FOI request.

If you have a question about liability, please follow the appeal process above. We

will direct you to seek independent professional legal advice if you question whether you are bound by UK law.

Our responsibility to charge and recover Council Tax

The council has a legal responsibility to charge and recover Council Tax.

Some specific queries we've been asked.

Provide a signed lawful contract with you, with both of our signatures.

Some residents consider that Council Tax is a legal contract and requires signatures indicating an agreement. As mentioned above, Council Tax is covered by statute, and a contract is not required. Therefore, any reference to the Companies Act, Contracts Act, Bills of Exchange Act, common law or other acts regarding companies or contracts is irrelevant.

Signatures (ink or otherwise) are not relevant

A variation of this question is 'Please provide evidence that I've agreed for you to 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. Your liability to pay Council Tax is not dependant on your consent.

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, Section 6-9**. Individual agreement 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 is the liable party, 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 as it is a tax, not a contract.

I am a Freeman on the Land/Sovereign Citizen and am not liable.

Claiming to be a Freeman on the Land does not mean someone can choose which laws they observe and which they prefer to ignore.

(A self-proclaimed "Freeman on the land", was committed to prison for up to 40 days in 2017 for refusal to pay Council Tax to Manchester City Council and similarly a man, who attempted to use the Magna Carta in 2017 to avoid payment of Council Tax to Southend Council was also sent to prison until the debt was paid.)

Please provide a VAT invoice.

The council is outside the scope of VAT and therefore no VAT invoice is required.

I dispute my liability order and require a signed copy of it.

Any dispute regarding the granting of a liability order needs to be taken up with the Magistrates Court that granted it. When liability orders are granted they appear on an electronic list. A liability order does not take the form of a signed individual document and does not need to be served (See section 115 (6) Magistrates Court Rules and ruling in Georgiou v Redbridge 2013).

You do not have my consent to process my personal data and so cannot collect Council Tax from me.

We do not need an individual's consent to process their personal data if another lawful basis exists under the UK GDPR (UK General Data Protection Regulation).

[Information about the council's policies covering data protection, freedom of information, environmental information regulations and records managements.](#)

We do our best to answer all relevant enquiries about Council Tax. However, in order to help our residents in the most effective way, we reserve the right not to respond to lengthy, spurious enquiries or hypothetical arguments which use the council's limited resources at the expense of other taxpayers.

We suggest you exercise caution before relying on inaccurate information or templates which can be found on the internet.