



Information Governance Team

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20 October 2023

Dear Sir/Madam

Freedom of Information Act 2000 (FOIA)

Request ID: FOI553103977

Thank you for your request for information relating to Council Tax Overpayments.

You have requested the following information:

I am writing to you under the Freedom of Information Act 2000 to request data on the total amount of credits and overpayments (£) held in CLOSED council tax accounts by the council between the tax years for 2021/22 and 2022/23. I am also requesting the total number of such accounts in the same period.

Please provide the information in the form of a simple table with the Tax Year, Number of closed accounts in credit, and Total credits/overpayments (£).

If it is not possible to provide a breakdown of credits by financial year and they are instead only recorded on a rolling basis, could I get the total value of current credits (£) and the total number of accounts in credit as of the current date.

I am also requesting the main reasons why residents have overpaid on their council tax during these periods.

Number of accounts:

2021/22: 314

2022/23: 2,148

Amount:

2021/22: £92,726.84
2022/23: £392,380.07

We do not record the reason why each credit is present and therefore we are advising you as per Section 1(1) of the Act that this information is not held. To assist. Common reasons for a credit may be due to the following:

- The council tax account holder's liability for council tax has ended and we do not have bank details or a forwarding address to issue a refund.
- Where council tax accounts were credited with a £150 Energy Rebate payment as they had failed to cash a payment voucher sent to them.
- Some council tax account holders choose to have credit sitting on their account.

The supply of information in response to a FOI/EIR 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

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.

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

Yours faithfully

Information Governance