



## Freeman on the Land - legality of Council Tax

Council Tax is not a direct charge for services provided. It is a Statutory Tax levied on occupiers (and some owners) of dwellings within the Council's area. Council Tax is not a direct charge for individual services received; the amount collected is paid into a central fund to enable the Council to provide services for the benefit of the community as a whole.

The Freeman on the Land movement and similar groups commonly believe that people are only bound by the contracts and laws they have consented to. However, contract law and alleged rights under common law are not the same as legislation relating to the administration and collection of council tax.

You do not have a choice as to whether you are liable for council tax and being a 'freeman' does not exempt anyone from paying council tax.

In the UK, liability for council tax is determined by the Local Government Finance Act 1992. This statute, created by a democratically elected Parliament of the United Kingdom which has received the assent of the Crown and subsequent statutory regulations, sets out a local authority's rights to demand council tax to fund services and who is liable to pay.

Your liability for council tax is not dependent on, and does not require, your consent or the existence of a contractual relationship with the council. Any such assertion to the contrary is incorrect and there is no legal basis upon which to make this argument.

Anyone who withholds payment will have recovery action taken against them.

In extreme cases this could even lead to committal proceedings, or even a prison sentence, as in the Manchester Magistrates' court vs McKenzie (2015) case, where an individual who attempted to use similar 'freeman on the land' defences in court ended up in prison for 40 days.

If you have any concerns over the charging of council tax, please seek proper legal advice, rather than relying on internet sources or forum statements which may be incorrect or misleading.

### Legislation

The legislation that covers council tax is freely available from the government website <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

**Some residents have asked whether Acts and Statutes are an obligation on them, and 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. If you have questions regarding other Acts of Parliament or laws, these should be directed to a legal professional, not the council.**

**Very occasionally we get people who are 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.**

**While we do our best to answer all relevant enquiries about council tax, we reserve the right to refuse to respond to lengthy spurious enquiries that focus on hypothetical arguments that have no basis in statute which use ours and our client resources at the expense of other taxpayers.**