

WHAT HAPPENS IF YOU DON'T PAY THE POLL TAX

First of all there are no fines for non-payment of the Poll Tax. They can only take the Poll Tax off you plus nominal legal costs. This is a long and cumbersome process, and goes like this :-

- 1, The council must send everybody a bill and give them a means of paying, usually by instalments. In the end they will send out demands for missed payments.
- 2, Then they must send you a demand for the payment you've missed. If you ignore this your full year's payment becomes due.
- 3, If you don't respond to the final demand, they must go to a magistrates' court to get a Liability Order. The proceedings are civil, so you don't get a criminal record. You have the right to appear at the courts which slows and complicates matters for them. If you lose you owe the Poll Tax plus some nominal legal costs.
- 4, The Liability Order allows them to write to you demanding information like your employer's name and address. If you fail to provide this within 14 days you can be fined £100.
- 5, Then they can make an Attachment of earnings Order to force your employer to deduct the Poll Tax from your wages, or ask the DSS to deduct the Poll Tax from your benefits, or get you declared bankrupt. There is no power to freeze bank accounts, so mortgage payments are unaffected. The amount they can take off you is strictly limited.
- 6, If they don't get the Poll Tax this way, they can call in bailiffs who can try to reclaim the debt and something towards their own costs. The enforcement procedure relies on fear. They don't have the powers to enter your home forcibly. They can only enter with your consent. Once in the bailiffs can 'lay claim' to your belongings. They can't touch goods on HP or belonging to another person. After they have 'laid claim' to the goods they must return to sell the goods. This time they can use force to gain entry.
- 7, If, and only if, a council has failed in all these options, they can return to the courts. They must bring you to court, and prove that they have tried everything in their power, and that you are not paying due to wilful refusal or culpable neglect. These are the only circumstances under which you can be jailed for a maximum of three months. Payment releases you immediately. You may be able to get an agreement to pay in instalments.

CHARTER FOR FAIR LOCAL TAX

INTRODUCTION

The Poll Tax Forum is particularly concerned with the poorer, more disadvantaged sections of the community and with the protection of civil liberties. The relief of poverty is also the main charitable objective of many of our organisations. We therefore have an interest in ensuring that any system of local taxation is fair and does not create hardship.

We have prepared a charter to be used as a benchmark for assessing any form of local taxation. We intend to use this charter to monitor the impact of the Poll Tax on those with whom we work and to assess any changes or alternatives which may be proposed in the future.

CHARTER

A fair system of local taxation should be based on the following principles.

ABILITY TO PAY

A fair tax should be based on the tax-payer's income and/or wealth. In addition there should be an adequate, simple rebate scheme to ensure that local taxation does not cause hardship to people on low income.

CONFIDENTIALITY

Local tax should be collected without abusing principles of confidentiality. Personal information required for administering tax should not be disclosed to third parties. Information supplied to statutory authorities for purposes mainly unrelated to taxation should not be used in the collection of tax.

LOCAL DEMOCRACY

The level of local tax should be determined by locally elected representatives in relation to local needs and without central government control. Local services are of benefit to both local residents and businesses: both sections of the community should contribute directly to locally determined taxation.

THE RIGHT TO VOTE

The operation of local tax should not be such as to discourage people from voting.

ADDITIONAL FUNDING FOR LOCAL NEEDS

Central government should use the national tax system to provide grants to local authorities in order to supplement revenues from local tax. Central government grants should aim to equalise the position of local authorities, taking account of the variations of needs and resources between areas.



NUS

NATIONAL UNION OF STUDENTS

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As the Anti-Poll Tax movement nears its third year, and as the campaign of intimidation, misinformation and divide and conquer continues with the help of the entire state apparatus, and in the light of 2/3 years experience gained through selfless hard work and sincere efforts to further the cause of the Non-Payment campaign, we are sadly now in the position where we are forced to make a statement disassociating ourselves from the Nottingham Anti-Poll Tax Federation.

There are fundamental differences in how we fight the Poll Tax.

We believe in a broad-based mass campaign of Non-Payment. We do not believe in seeking to remove certain categories of people from the campaign (as does NAPTF's resolution to the City council begging exemptions for claimants, pensioners, etc.). That is a blatant example of divide and rule, ensuring no organised working-class opposition to the Labour Party. NAPTF's advocacy of the Labour Party is not acceptable, as the Labour Party has categorically stated that we must pay. This is as unacceptable as the Poll tax itself.

The NAPTF has chosen to work with the courts and councils, negotiating payment by instalments, and even encouraging would-be Non-Payers to make settlements.

Whilst we recognise that there are bound to be differences of opinion and approach in any mass campaign, and having tried, therefore, to work within and alongside the NAPTF for the past 2 years, we are saddened that we now find ourselves no longer able to do so for the following reasons :

Organisation of the NAPTF : Federation implies a broad-based network, co-ordinating action and collecting and distributing information. This role has not been carried out. Through non-representative delegation, meetings have been manipulated in order for a small political group, ie Militant, to maintain control of the NAPTF.

Rather than using the strength of the campaign for the benefit of all Non-Payers, the NAPTF has been used to collect funds for their own political organisations, to sell their paper, and to try to gain recruits for Militant.

Since committals began the division between this political clique and the mass Non-Payment movement has manifested itself more clearly through actions of the Militant officers of the NAPTF, particularly towards jailed Non-Payers.

Jailed Non-Payers have been ignored at NAPTF meetings and elsewhere, have suffered abusive language from these officers, and been called liars at public meetings because they have dared to argue against the Militant line. Not only has NAPTF failed to support those jailed and their families, but they refused to acknowledge the Nottingham Defence Fund, which has given both financial and psychological support to all those jailed in relation to the Poll Tax (on the contrary they have actively opposed this hard working local group).

On February 12th the Secretary of NAPTF, along with several of his Militant supporters, attended a public meeting of Rushcliffe Against the Poll Tax, called to inform and support those in most need and to welcome all 5 Notts. jailed Non-Payers. In view of the attitude of these people towards those jailed, and their long standing antagonism towards Rushcliffe APF, it is difficult to see a reason for their attendance except to disrupt the meeting and put off new members; which is what took place.

In the light of all the above facts, we can no longer work with the NAPTF.

This means that the NAPTF can no longer claim to represent or have the support of the vast majority of Non-Payers in Notts.

We do not wish to be divisive ourselves, and plainly state that we stand for co-operation, not collaboration; but those disruptive and counter-productive elements cannot be tolerated at our meetings, for the good of the campaign.

We will continue to fight the campaign as we began - on the basis of non-party political mass Non-Payment.

Our demands remain :

Immediate abolition of the Poll Tax
Abolition of the use of bailiffs
Writing off of all Poll Tax debts
No income - no tax
Freeing of all Poll Tax prisoners

WATCH OUT, WATCH OUT...

BAILIFFS HAVE BEEN SPOTTED ON ROADS BEGINNING WITH LETTERS 'A', 'B' & 'C' IN WEST BRIDGFORD. THEY HAVEN'T GAINED ENTRY TO ANYONE'S HOME, BUT HAVE POSTED THREATENING NOTICES THROUGH PEOPLE'S DOORS.

WE KNOW SOME OF THE VEHICLE REGISTRATION NUMBERS USED BY THE BAILIFFS. THEY ARE:-

**GOLD ROVER C20 OUF: WHITE ESTATE C__ WRY: WHITE ESTATE NTM 64V: WHITE LUTON VAN G831 TRO:
SAAB D722 BRP: ESCORT VAN C214 RUT: LARGE WHITE IVECO VAN D988 LYG**

IF YOU SPOT A BAILIFF, REMEMBER:-

UNLESS YOU'VE BEEN TO COURT AND HAD A LIABILITY ORDER ISSUED AGAINST YOU, THEY CAN DO NOTHING.

IF YOU HAVE HAD A LIABILITY ORDER FOR NON-PAYMENT OF THE POLL TAX, PHONE YOUR LOCAL ANTI-POLL TAX GROUP IMMEDIATELY! WE WILL SEND PEOPLE OUT TO HELP YOU.

KEEP ALL DOORS LOCKED AND WINDOWS SHUT. BAILIFFS CAN'T USE FORCE TO GAIN ENTRY,

UNLESS YOU HAVE LET THEM IN ONCE!

MOST IMPORTANT OF ALL IS TO REMEMBER THAT BAILIFFS RELY ON INTIMIDATION. DON'T BE BULLIED BY THESE LEGALISED THUGS!

... THERE'S A BAILIFF ABOUT!

WOMEN AND THE POLL TAX

Women are doubly victimised by the poll tax.....

- * Many will have to pay who never paid rates
- * Women are the majority of low paid/part time workers - who can least afford it
- * Most single parents are women - they will really struggle to pay
- * Women will have to pay for unemployed partners or other dependents
- * Victims of domestic violence will have nowhere safe to go - the poll tax means their addresses will be publicly available.

WOMEN FIGHTING THE POLL TAX

Many women are already involved in Anti- Poll Tax Unions throughout the country and are extremely active members; we have least to lose and most to gain!

Yet, there are many others who could be involved but for lack of confidence or time, aren't. The campaign needs these women and they need the campaign.

For more discussion and information on how the tax affects women and how they can be more effectively involved in the growing fight against the Poll Tax join us on Saturday 6th. Oct.



REGISTRATION SLIP (Fee: Labour Parties and Trade Unions, £3.00 Waged and Anti-Poll Tax Group delegates, £1.00, Unwaged free)

Name.....Address:.....

Organisation..... I enclose fee.

I will need the crecheyes / no. Number of children

Please return to address below. Entry also on the door.

p&p Nottm. Women for Socialism, 93, Zulu Road, Nottm. NG7 7DR.

POLL TAX - THE LAST STRAW

WHAT IS THE POLL TAX?

Poll Tax is a replacement to the present Rating System. Rates taxed your property Poll Tax taxes you! With very few exceptions if you are over 18 and still breathing then you will have to pay. It has nothing to do with the ability to pay, all adults pay the same rate. Even homeless people, pensioners, students, unwaged people and those on slave labour schemes will have to pay. In fact the poorer you are under the present rating system the worse off you will be under Poll Tax. In Birmingham it has been calculated that 75-80% will lose out under Poll Tax. The same will apply in other big towns like Wolverhampton.

WHEN DOES IT START?

We're supposed to start paying the Poll Tax in April 1990. They'll start coming round to your door around April next year to try and get your name on the register.

WHAT IF YOU CAN'T AFFORD IT?

They don't care. Pay up or else they'll fine you-£50 the first time, £200 the next time-and if you still can't afford it, they'll come and take your furniture away. It is expected that around 5 million summonses will be issued each year relating to Poll Tax evasion.

HOW MUCH DO THEY EXPECT US TO PAY?

It depends on where you live. Inner city areas will pay more than other areas. In a survey done in Perry Barr Rates will rise by 25%. Larger families will find the increases even higher.

BUT WHAT IF YOU'RE ON BENEFIT?

You'll still have to pay up. They'll be giving you something towards it but they've fixed it so it won't be enough. You'll be expected to pay 20% of it from your Dole, you can be sure you'll end up worse off.

SURELY THEY'LL LET PENSIONERS OFF!

No exceptions. If you can't afford it, they don't care. Pay up!

THE POLL TAX IS AN ATTACK ON US ALL.

TOGETHER WE MUST DEFEND OURSELVES!

POLL TAX NOT SURPRISINGLY IS VERY UNPOPULAR WITH THE PEOPLE IT WILL MAKE SUFFER (That's most of us).

POLL TAX IS A VERY SINISTER AND SECRETIVE LAW THAT WILL EFFECT EVERYBODIES CIVIL RIGHTS AND FREEDOM.

POLL TAX CAN BE RESISTED AND RESISTANCE IS GROWING FAST!

WE HAVE THE TIME TO STOP THE POLL TAX AND WE HAVE THE MEANS BECAUSE THE GOVERNMENT RELIES ON US TO PROVIDE THE INFORMATION.

DAYSCHOOL - SAT APRIL 2nd

'BUILDING RESISTANCE TO POLL TAX'

FROM 10.00a.m till 4.00p.m. COST £2 WGD/£1 UNWGD.

AT: NEW UNIVERSITY PROJECT, 24 SOUTH ROAD, HOCKLEY.

RING 021 551 1679 for booking and more info (Also PTO)

WHO SAID THIS ?

" People can, of course, choose not to obey the law and refuse to pay. But if they do they will have to face the consequences and the courts. Labour upholds the rule of law and does NOT encourage people to break it. We condemn without reservation the 'Toytown revolutionaries' and trotskyites who hijacked the Town Hall protests. The anarchists and yobs who ran riot in Trafalgar Square are criminals who must be brought to trial."

1. The Sun ? - No.
2. The Mirror ? - No.
3. The Guardian ? - No.
4. Labour Local, the paper of Nottm. District Labour Party ?
YES !!!

How out of touch can you get ? Labour Local has broken new ground. Out on the estates of Nottingham the feeling against the Poll Tax is running high. The Labour Party should be at the head of this campaign, not attacking it Murdoch style! In Sherwood ward, which currently has two Tory City Councillors, almost 1,000 people have joined the non payment campaign. Clifton has almost reached that number despite being set up only a few weeks ago!

Some Labour Party figures in the town are calling for a boycott of the Trades Councils Mayday March because the slogan of the march is Don't Pay - Don't Collect. This nonsense has to be challenged. Those of us in the Party who support the Non Payment campaign must organise to fight back. A meeting has been called to discuss the above and any other related issues - the City Council selection meetings in the Autumn ?

SUNDAY 6th MAY - 7.30 - THE PEACOCK, MANSFIELD RD.

The initial sponsors for the meeting include :-

Nottingham East CLP
Nottingham East CLP
Forest Ward Women's Section
Lenton Ward

(All names in a personal capacity)

For more information contact :

POLL TAX



LET'S PUT A SPANNER IN THE WORKS

1

DO NOTHING until your form is sent by registered post or given to you by a canvasser. If a canvasser gives you a form, do not return it to them!

2

ONCE YOU have received your form by registered post or from a canvasser you can then send it back to POLL TAX registration officer with 1st question and on receipt of answer return with 2nd question and so on.

QUESTIONS YOU MIGHT WANT TO ASK

IMPORTANT

Q

Get the questions in the right order.

1. If addressed to 'occupier', ask who the responsible person is.
2. Why have I been named the responsible person?
3. How does the CCRO obtain the information on the poll tax?
4. Will the information be stored in a computer?
5. Will the information be protected by The Data Protection Act?
6. What does (any expression used on the form) mean?
7. Why does the CCRO need dates of birth?
8. Who is exempt from the poll tax?
9. Is any person responsible for any other person's poll tax?
10. Where will the Poll Tax Register be held?
11. Will poll tax information be used for any purpose other than the poll tax?
12. How can I examine the Poll Tax Register?
13. Who else will be able to examine the Poll Tax Register?
14. Can my name be excluded from the register?
15. Is there an appeal procedure against decisions of CCRO?
16. What happens if I move house?
17. What happens if someone else from my home moves away?
18. Who is eligible for a rebate?
19. How do I apply for a rebate?
20. Does everyone in my house have to apply separately for rebates?
21. What happens if my circumstances change during the year?
22. What if I'm moving in a few weeks?
23. Do I have to include people who are staying in my house only as visitors?
24. Do I have to include people in my house who are not British citizens?
25. What if someone in my house refuses to give me information, eg: date of birth?
26. What if I can't, or don't wish to answer the form in English?

For further information contact (Derby) 47562

ANTI-POLL TAX CAMPAIGN MEETING

Wednesday 31st May, 7.00pm

Peartree House, Peartree Road, Derby.

COME ALONG AND JOIN US

SOME FACTS ABOUT THE POLL TAX

What's happening?

9 months into the Poll Tax and already the mass non-payment campaign has brought down Thatcher and split the Tories wide open. 14 million people nationally aren't paying, and the latest figures for Nottingham are that 65% (136,000) are in arrears or haven't paid anything! So far we've heard lots of talk from Heseltine and the Tories about making the tax fairer, but tinkering with it simply isn't good enough - it must be scrapped completely! They're also saying that any adjustments they do make will take at least 2 years to implement! Still not good enough when millions of people can't afford to pay it this year, let alone next year when the bills will be much, much higher.

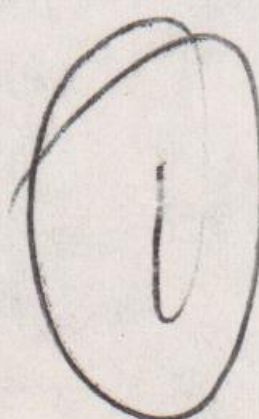
So far in Nottinghamshire the campaign has won massive popular support, with nearly 40 local anti-poll tax groups active within the county. Local Councils are in a complete mess trying to implement the tax, with large numbers of non-payers turning up to court and the bailiffs proving to be completely ineffectual. The indications are that, just as in Scotland, more people will be joining the non-payment campaign this year.

We all know the Poll Tax is unfair so why was it introduced?

Basically it was an attempt by the Tories to force local councils to reduce their spending, reduce the standard and quality of local services, and simultaneously turn the electorate against Councils trying to provide good quality services. Not to mention the fact that it discourages ordinary people not to register for the vote through fear of the Tax. Also the tax is a direct attack on those sections of the community who are the least able to afford it by transferring wealth from the poor to the rich.

Yes but everyone's going to have to pay it in the end so what's the point of waiting?

Not necessarily! After 21 months in Scotland over 1 million people still haven't paid a penny. With even larger numbers of non-payers in England & Wales they won't be able to force us to pay up either. It's only taken 9 months to get rid of Thatcher and if we keep the pressure up, and more people join the mass non-payment campaign, then the Poll Tax will be axed too. The Tories will be forced to scrap it, just as they were forced to scrap Thatcher.



But if I don't pay the Poll Tax local council jobs & services will suffer!

Local Council jobs & services have been suffering under the Tories for the past 11 years. Indeed since they came to power they have reduced Local Government grants by a massive £40 billion - over £850 million in Nottinghamshire alone! The Poll Tax itself, and not the non-payers, will destroy council services if allowed to continue as a form of local government funding. Already in Notts both the County & City Councils have announced large cuts, including the closure of elderly persons homes & community centres. These cuts have nothing to do with non-payment levels - they are being made to avoid "charge-capping", a method by which the Government controls the amount of money Councils can spend on local services. Since the introduction of the Poll Tax the Government controls about 75% of local councils' income and so reducing local councils' accountability rather than increasing it as the Tories claim.

But I don't want to break the law!

Any law that penalises millions of ordinary people, that takes from the poor and gives to the rich, that is so viciously undemocratic and unjust, deserves to be broken! Bad laws should be fought against and in this particular case people are being forced to break the law by the intransigence of the Tory Government who are not prepared to listen to the overwhelming majority of people in this country. If there was a referendum tomorrow then 84% of the population would vote to scrap it. It is also a fact that for millions of people there is no choice about breaking the law because they simply cannot afford to pay the tax.

It must be remembered that non-payment of the Poll Tax is not a criminal offence but a civil one.

Why is it important for non-payers to turn up at court for personal hearings?

The Poll Tax non-payment courts have been set up in much the same way as the rate-default courts; that is, large numbers of people are summonsed to a single court session on the expectation that the vast majority of people won't turn-up. By exercising our right to a personal hearing, we have the opportunity to challenge the legality of the tax, and also to delay the Poll Tax recovery process. This tactic has proven very effective throughout the country, as can be seen by the huge back-log of court cases! At the moment the majority of people turning up to court are having their cases automatically adjourned to a later date.



But what happens if they send the bailiffs round to my house?

Very little. In Broxtowe & Rushcliffe where private bailiffs have been in use since September no bailiffs have got past the front door. In a number of instances bailiffs have been chased off by local anti-poll tax groups, although in the vast majority of cases the bailiffs haven't even attempted to gain entry into people's homes. In the city of Nottingham the council is using it's own bailiffs, but they only have 3 to get round 66,000 non-payers! In fact bailiffs have very few powers; they can't force entry so keep your doors and windows locked; nor can they take items that you don't own, are on HP or credit, or items recently sold to someone else. And, in the unlikely event that your goods are taken by bailiffs, then payment at any point prior to auction has to be accepted and your goods returned.

Could I get into trouble at work for not paying the Poll Tax?

No. With the exception of the police force non-payment is not an employment issue and therefore bosses have no right to use it against you at work. However one way that councils can recover the Poll Tax is by 'attachment of earnings' orders. This instructs your employer to deduct a small proportion of your salary weekly/monthly to pay off your Poll Tax bill. Employers can make a charge of up to £1 per deduction to cover administrative costs. Attempts to arrest wages should be resisted. Contact your trade union if you think you are at risk. Nevertheless, even if they are successful in deducting from your wages, it will still be far better for the campaign for this to happen, rather than for you to pay it voluntarily, as the amount they can deduct is quite small and salary related.

Could I end up in jail?

So far only one person has been jailed for non-payment of the Poll Tax. He received a 21 day sentence, but due to pressure from the anti-poll tax movement was released after only 14 days. Jailing someone for non-payment is a very lengthy process; firstly, the council has to prove that you deliberately didn't pay the poll tax; secondly, the courts are only trying to send violent offenders to prison at the moment, because the prisons are overcrowded already; thirdly, most councils don't want to send anyone to prison (it makes them unpopular, and doesn't bring them in any money); fourthly, if you CAN afford to pay then you can clear the debt at the last moment - even waiting until after you've been sentenced; finally, rather than imprison you the court can reduce your debt, or accept an offer of payment through installments.

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Update - January 1991

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fact that, for millions of people, abiding by the law is not an option. They have no choice - they simply cannot afford to pay the Poll Tax.

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If you've started paying - Stop paying!
If you've paid this year - Don't pay next year!

JOIN THE RESISTANCE
CONTACT YOUR LOCAL ANTI-POLL TAX GROUP NOW!

UNPAID POLL TAX

A local authority cannot demand any payment until a bill is first presented to a person who is liable to pay poll tax.

Non payment of the poll tax is not "breaking the law" in the sense that it is a criminal matter. It is not a criminal offence to fail to pay the poll tax. It is a civil matter. If poll tax is unpaid, the person who is liable is in debt to their local authority. As with the old rating system the law states that there are a variety of steps by which a local authority can seek to recover the unpaid poll tax.

WHAT WILL AN AUTHORITY DO IF I DON'T PAY?

It is up to the local authority whether they take steps to try and recover money from people who do not pay the poll tax. It is at their discretion. The law says that they "may" take steps to get the money. Whether they will or not is another matter. Just as some local authorities have not imposed penalties on people who have refused to give information, there is no guarantee that they will pursue anyone that does not pay the poll tax for whatever reason, or that they even have the time, money or inclination to do so.

WHAT HAPPENS IF A POLL TAX BILL IS UNPAID?

Where a bill remains unpaid, the first thing an authority must do is to send you a reminder notice if they intend to pursue the matter. They are required by law to do this (section 28 of Statutory instrument Number 438 1989).

A local authority may serve such a notice any time after it has become due. Given the delays likely this could be some considerable time. The local authority may want to know of your circumstances. They may send you other letters, but by law they have to send you at least 1 reminder.

Where a particular instalment is unpaid, the local authority again has to serve a reminder.

The regulations state that the notice "is to state every amount in respect which the authority is to make the application". Probably, the local authority would need to send another notice if it is not correct.

WHAT HAPPENS IF I IGNORE THIS NOTICE?

Having received such a notice, you have 7 days, from the date the notice was served, not from the date you first came to know about it, to pay. Under regulation 28 where the amount remains unpaid, either wholly or partly, the local authority has the right to proceed to court.

The authority, in these circumstances, "may" apply to court for an order called a "liability order" against the person who is liable to pay the poll tax. Again, it is up to the local authority if they take this step.

If you have chosen to pay by instalment and have already had a further notice served on you, stating that the instalments must be paid, and you do not pay within 7 days of the service of the second notice, the right to pay by instalment is lost. When this happens all the charge, for the whole year, becomes payable at the end of another 7 days. Beginning on the date of the second failure, effectively the local authority can apply to court from 14 days after your second notice is served.

Where the whole poll tax or an instalment remains unpaid, having served the appropriate notices, it is open to the local authority to take the debtor to court to try to recover the debt.

THE MAGISTRATES COURT

The recovery of debt is usually carried out by civil courts called county courts or through the High Court involving claims over £5000.

However, the Government decided not to use the county courts or High Court for the recovery of unpaid poll tax. Instead they chose the Magistrates courts which dealt with cases involving unpaid rates under the old rates legislation. The Magistrates courts were felt to be relatively quicker and more effective at recovering money. Magistrates courts try 97% of all criminal cases and deal with committal proceedings (the process of deciding which criminal cases are sent to the Crown Courts). However, whilst dealing largely with criminal offences - everything from traffic offences to vandalism - the Magistrates courts also have a limited power in a number of civil matters including hearing licensing applications and dealing with child custody and care orders. The enforcement of local Government finance comes within their civil role.

WHAT IS A JUSTICE OF THE PEACE?

A JP is a Magistrate. Nearly all of the 27000 Magistrates are Lay people selected by local committees appointed under powers from the Lord Chancellor. Most do not have professional legal qualifications. They are intended to be representative of the local community and to some extent are drawn from supporters of the major political parties. However, as Magistrates are unpaid they tend to come from the wealthier sectors of Society and those who have time to spare. There are few Magistrates from manual trades or employment as a result. There are also few Magistrates from ethnic minorities.

Magistrates courts are usually held at some 565 locations in England and Wales. The "court" is not the building, but the Magistrates themselves, sitting together to hear the case. In theory a Magistrates court can be convened anywhere (except public houses or other licensed premises) although their powers are more limited.

There is also a body of professional or "stipendiary" Magistrates who are lawyers of at least 7 years standing who sit alone to try cases. However, it is not expected that they will play any significant role in poll tax enforcement.

The first step in recovering unpaid poll tax in the Magistrates court of debt recovery is to secure a liability order, this is an order allowing the local authority to proceed to recover their debt. This involves a court hearing at which you must be present, the summons is the way used to ensure the debtor comes to court. All these proceedings are intimidating for the person involved this is made worse by rituals of court - below we hope to provide an introduction to Magistrates procedures, some background to the court and an outline as to what you can expect if you find yourself in the position of facing the Magistrates court.

WHAT WILL THE SUMMONS SAY?

A summons is a notice telling you to attend before the court to explain why you have not paid.

CAN A MISTAKE ON THE SUMMONS GET ME OFF?

Quite often there will be a mistake on a summons - your name or street may be misspelt for example. Many people imagine that such a mistake on the summons will get them off. This is probably a result of garbled ideas distilled from too many American TV legal dramas and media reports of cases which involved a technicality

which was material to the case.

In reality, it is highly unlikely that any mistakes or errors on a summons can affect its validity. The summons merely tells you to come before the court. It has no bearing on the facts of the case. The court officials are, in any case, empowered to effect any defect on the summons.

IS THERE ANY TIME LIMIT ON A LOCAL AUTHORITY MAKING AN APPLICATION?

Yes, a local authority must make an application within 2 years of the date in which the tax becomes due.

WHAT HAPPENS IF I GO TO COURT?

If you get summonsed to court you will have to appear before the Magistrate. The best of getting an idea of what a Magistrate court is to visit one. With the exception of juvenile cases and some special cases, Magistrates courts are public and seating is available. If you visit, remember everyone has to stand when the Magistrate walks in or out.

Many people find the Magistrate court intimidating - little if any guidance is given to a person as to what exactly is going on. However, the Magistrates are not in wigs and gowns, although they normally sit at a raised bench. Everyone is expected to stand when they enter or leave the court. Quite often the officials make it intimidating.

As well as the Magistrates there will be a clerk present in the court. The clerk is often the only legally qualified person present and will be either a solicitor or barrister. The clerk advises the Magistrates on points of law and procedure, the clerk will also put questions to the person summonsed.

The clerk will ask your name and address, set out what the case is about and ask if you understand. You should expect delays. The clerk will then enquire as to why you have not paid the poll tax. When you answer make sure you address the Magistrates not the clerk, even though it is the clerk who asks the question. The clerk may interrupt you and tell you to address the Magistrate if you do not - this will only add to the intimidating atmosphere.

You address the Magistrates as "Your worships" give your reasons as to why you have not paid the poll tax and challenge any inaccuracies in the case presented by the local authority or why you think the liability order should not be drawn up. You can have legal representation. If you have a defence or grounds to challenge the liability order make sure you use your opportunity to speak.

REMEMBER:

BE POLITE AT ALL TIMES

DO NOT ALLOW YOURSELF TO BE VERBALLY
PUSHED AROUND

DO NOT BE AFRAID TO ASK IF YOU DO NOT
UNDERSTAND SOMETHING

This is quite acceptable as neither the clerk or the Magistrates are likely to know much about the poll tax as it is a new piece of legislation.

DO I HAVE TO ATTEND?

No, but it is best to. If you cannot attend through illness, you should telephone the court to get the hearing adjourned. Similarly, if you are seeking legal advice, you should arrange to get the hearing adjourned.

WHAT DOES THE LOCAL AUTHORITY HAVE TO PROVE?

The Local Authority has to prove:

1. It has fixed a Community Charge.
2. That the Debtor is on the register.
3. In the place of a Debtor who is alleged to be jointly or severally liable with another person, that the Local Authority believes he or she is in a relationship with the person on the register.
4. That the Community Charge has been correctly demanded. (ie., the bill is correct).
5. That the Charge has not been paid by the due date (that is at least 14 days after the date of the issue of the bill).
6. That the reminder notice has been sent.
7. That the sum due has not been paid within 7 days.
8. At least 7 days after the unpaid balance of the estimated amount has become payable, or the service of a notice (in the case of collective Poll Tax) or the service of a reminder notice on the Debtor, a summons has been served.
9. The full amount (including Local Authority costs) remains unpaid.

If the Local Authority can prove all the above points a liability order can be made by the court.

WHAT DEFENCES MAY I HAVE AGAINST A LIABILITY ORDER BEING DRAWN UP?

There may be a number of offences against a liability order being imposed by a Magistrates Court. These may include;

You have actually paid the Poll Tax. It is unfortunately entirely possible that some people may receive summonses as a result of clerical and bureaucratic errors. If you have paid the Poll Tax you will have to prove it through evidence or get the matter adjourned so that the council can do their own checks.

There is no relevant entry on the Community Charge Register. If you are not on the Community Charge Register of a Local Authority at the time of the hearing, no liability order can be made.

The Local Authority has not followed the rules in billing you or sending you a reminder. The Local Authority is expected to follow the statutory rules on obtaining the money and the reminder they

send must be correct.

The person is on the register of 2 Authorities. If your name is on 2 or more Poll Tax Registers of different Authorities for personal Community Charge and 1 or more of the entries is subject to an appeal - you cannot have a liability order drawn up against you. You can only be liable for 1 personal Community Charge at a time and that is wherever your sole or main residence may be.

In a case where the order is in relation to joint or several liability for another persons Poll Tax, you have a defence if you do not have the relationship alleged with the person who has incurred the debt, ie., you are not married to them or you are not living with them as if married.

CAN I BE ARRESTED FOR NOT PAYING THE POLL TAX ?

No. Non payment is not an arrestable offence. An arrestable offence is normally one where there is a possible punishment of over 5 years imprisonment, where a police officer believes that an address given by a person could be false and a summons may prove ineffective, or where a statute creates a power of arrest. None of these grounds apply to Poll Tax non payment by itself.

Non payment is a civil matter, not a criminal one, the police are therefore not involved.

The only possibility of an arrest would arise at the very last stages of enforcement when other methods of enforcement have been exhausted and within restricted legal circumstances. Even then it will be at the discretion of the Magistrates court to order such an arrest.

An arrest could be made to get you to attend the court in the final stage where the court may order the imprisonment of a Debtor, and where all other steps have failed. Such an arrest may involve bailiffs not police and is only possible where the Magistrates order it. (See Sections on Distress and Imprisonment).

POLL TAX PENALTIES

RECOVERY OF POLL TAX DEBTS: There are a number of methods of debt recovery where a liability order has been granted.

WHAT CAN THE LOCAL AUTHORITY DO TO RECOVER DEBT: The first actual action the Authority can take is to either acquire an attachment to earnings order or a distress warrant, or a deduction from Income Support. This is done in the Magistrates Court.

WHAT THEN: The Local Authority having acquired an order can put it into practice, but a Debtor can still pay off a debt before they take effect.

CAN A DISTRESS WARRENT BE GRANTED WHILST I AM SUBJECT TO AN ATTACHMENT TO EARNINGS ORDER: No, attachment to earnings, benefit deductions and distress cannot be used together.

HOW MUCH WILL I BE FORCED TO PAY: Attachment to earnings or benefits or distress can be used to recover all or part of your debt. You will also have to pay the costs of acquiring and carrying out of the order.

CAN I BE FINED FOR NOT PAYING THE POLL TAX: No, the only penalties for not paying are attachment of earnings, deductions from Income Support, distress and imprisonment. However, the question of fines can arise under the duty of a Debtor to supply information to their Local Authority.

A Debtor who has a liability order against them must supply information on points related to earnings (see Attachment to Earnings below) and joint and several liability. Failure to supply such information can result in a maximum fine of £100, the supply of false information may result in a maximum fine of £400.

DISTRESS

WHAT IS DISTRESS?

Distress is an ancient remedy that involves the seizure of a debtor's goods and property in order that they can be sold off to pay a debt.

The origins of distress go back to the early middle ages when private disputes were often settled by one person seizing and carrying off the property of another in retaliation for a real or supposed wrong - private justice at its crudest. By 1267 the situation had become so disorderly that the King called a primitive type of parliament (well at least as primitive as our current one) together at Malborough and passed a law known as the Statute of Malborough. This held that in future goods could not be seized at will but the permission of a court has to be obtained. This law was the origin of the modern laws - well mostly 19th century or earlier - concerning the seizure of goods.

The seizure of goods to pay off a debt is known as a distress and the person or body seizing the goods is said to "levy" distress against the goods or to "distrain" the goods of the debtor.

The famous judge Lord Denning described distress as "an archaic remedy". He was right. The Law Commission in fact recommended its abolition in 1986. Much of the law surrounding distress is very old and it cannot be predicted for certain how a court might interpret it today. The reasons for the uncertainty are two-fold. Firstly, most lawyers never have anything to do with distress as their efforts are concerned with obtaining a favourable verdict for their client in court - not what happens after the judgement. Secondly, the people who are likely to have their goods seized are among the least likely ever to be able to afford the cost of legally challenging anything to do with the distress - and many cases are settled before the goods are actually seized. As a result many of the issues have never been examined by the courts to determine exactly what the law means today.

WHEN IS DISTRESS USED?

Distress can be used to recover the cost of rent owed to a landlord, for unpaid rates or taxes, for outstanding debts, and the recovery of civil damages or unpaid fines.

WHO SEIZES THE GOODS?

The process of physically seizing the goods is usually carried out by bailiffs. Once a court order has been obtained to seize goods, bailiffs go to the residence of the debtor (or business premises if the debtor runs a business) to seize goods which may be found. These are then taken to be sold off at an auction to try and recover the money owed.

Most bailiffs are employed by private firms who are hired out by the part seeking to recover the debt. Some local authorities may also employ their own bailiffs. As well as seizing goods they may also carry out evictions. The High Court also employs officers to recover debts and property and carry out evictions, although they are not involved in Poll Tax debts. Not suprisingly, bailiffs are expecting business to boom. At the same time they are going to extraordinary lengths to try and convince people that they are socially aware and not "the heavy mob".

To practice as a bailiff a person must have no criminal convictions and must have been granted a certificate by a County Court Judge. To obtain a certificate, a bailiff must have £10000 in a bank account as insurance and must have a knowledge of the law concerning bailiffs.

In practice, however, bailiffs are widely held to often abuse their powers by playing on the ignorance of the people whose property they come to seize and by claiming powers they do not possess. It is therefore crucial that there is wider understanding of bailiffs, what they can and cannot do and what legal steps you can take if they do not act according to the law.

WHEN WILL A LOCAL AUTHORITY APPLY FOR AN ORDER FOR DISTRESS?

As with all other remedies, it is at the discretion of the local authority as to whether they send in the bailiffs. Some Local authorities may adopt a policy of not using bailiffs where the person is, for example, a single parent or disabled. However, it must be remembered that any such rules are merely policy decisions and the council may change its mind and alter the rules, when new councillors are elected for example.

Local Authorities are likely to apply for a distress warrant where they think there is no other way of obtaining the money.

HOW DOES A LOCAL AUTHORITY OBTAIN A WARRANT OF DISTRESS?

A local authority obtains an order for distress by applying to the Magistrates court. Your local authority may inform you that they hearing is taking place, but they are not obliged to tell you, so the order may be obtained in your absence. It is more likely, however, that you will receive a letter from your local authority saying that they will be seeking a warrant unless you pay up before a certain date.

CAN I SELL MY PROPERTY BEFORE THE BAILIFFS ARRIVE?

You can sell or give away your property before the warrant for distress is issued.

However, once the warrant has been issued a gift of property to friends or relatives becomes ineffective and the bailiffs can

still seize the property - assuming they can find them. Only a sale to a person prior to notice of the distress will be effective.

The risk is, of course, if goods are sold or given away to friends, that the buyer is then legally free to sell or dispose of them as they choose.

CAN BAILIFFS BREAK DOWN THE FRONT DOOR?

No - bailiffs are not allowed to gain entry by breaking down the outer door of a dwelling house.

Indeed, their powers of entry are rather like those traditionally associated with vampires - they have to be invited in or allowed in by an occupant of the property, or find an already open door or window.

Bailiffs are entitled to apply force by lifting a latch or turning a door handle to see if they can open a door but they are not allowed to use force to break open a door which is locked or bolted against them. The origins of this rule of law go back to Semayne's case (1603) which held that no power to break open an outer door of a dwelling house existed for what would be today's equivalent of a civil case. From this principle the familiar saying "an Englishman's home is his castle" is derived. Semayne's Case seems to be based on an even earlier case in the reign of Edward II when someone who broke into an enclosure was held liable for trespass.

Nor can bailiffs smash or force windows, although if a window is already partly open it can be raised higher to allow the bailiff room to climb in.

Once inside a bailiff can force open an inner door which is locked - although how this affects houses with multiple flats inside cannot be accurately determined until a case arises.

There is not a limit on the number of times a bailiff may attempt to catch the occupiers unaware and obtain entry. If bailiffs fail to gain entry on one occasion they may return to attempt to levy distress on another occasion.

Rights of Appeal lie to the Magistrates Courts for irregular distress to collect Poll Tax.

WHAT SHOULD I DO IF I THINK THE BAILIFFS ARE COMING?

Try to ensure that you have at least one other adult present with you when the bailiffs arrive. This could be anybody, a relative, neighbour, friend, lawyer or legal adviser, or a minister of religion. If you are certain of a time you could even invite representatives of the press or media to be present. You are also entitled to take photographs or film the bailiffs who call.

It is important to have somebody present to act as a witness in the event of a bailiff becoming violent or committing some other unlawful act. Make a note of anything the bailiffs say or any powers they claim - and make sure your witness is in earshot.

If bailiffs carry out an unlawful act or do something of which you have grounds to complain, you will need evidence to back up your complaint. This is provided by the account of the witness who saw or experienced the particular events concerned.

Make a record as soon as possible, in writing, after the bailiffs have called, listing what occurred, date it and make a note of the time. If any matter concerning the distress becomes contentious you may be able to refer to such a note - but only if it was made within a few hours of the events concerned.

WHAT GOODS ARE EXEMPT FROM DISTRESS?

Certain categories of goods cannot be seized by bailiffs - depending on the kind of debt that has resulted in them being sent in. Seizure of goods by bailiffs was a possible course of action available to a local authority under the old rating system, although there appear to be no reported cases where the scope of the 1967 Act was ever tested. Under the old rating system the only goods which definitely appear to have been exempt were gas, water and electrical fittings and railway rolling stock (the latter being a throwback to the old days of railway companies obtaining private Acts of Parliament and the exemption never having been repealed but merely reproduced in each Act).

Under the Poll Tax, the legislation states that goods "protected by any enactment" are exempt and this is normally interpreted as including clothes, bedding (including the bed) and tools of the debtors trade or profession to the value of £150. In times past, this provision applied to manual tools, as it can do today with a carpenter's or electrician's toolbox, the object of the exemption being to ensure that the debtor could have some means of supporting dependents. Today there appears to be no reason why other goods and property should be not exempt - eg. a calculator for an accountant, law books for a lawyer, a typewriter to a professional writer etc.

There are also certain other categories which are exempt from seizure. The two most important are:

1. **FIXTURES** - goods which are fixed to the floor or attached to the fabric of the building are exempt from distress. Basically, only items that can be removed without damaging or altering the actual structure of the building class as "goods". For example, baths, built in wardrobes, cupboards, certain and built in hobs or stoves, kilns, furnaces, cauldrons, windows, shutters, doors and built in wall seating are all examples of items that could be immune from the clutches of a bailiff if they fall into the category of fixtures. Probably, the best test to determine

whether an item should be classed as a fixture is to consider whether the item is the kind of item you would take away with you if you moved house or whether it would remain as part of the property for the use or benefit of a subsequent occupier.

2. GOODS BELONGING TO OTHER PEOPLE - goods that belong to relatives, (other than a husband or wife) friends or other people (whether individuals or companies) are exempt from distress. This is very important exception as many important items in a family home may be rented, on hire purchase from an HP company, on a conditional sale agreement, or loaned to the debtors. Bailiffs cannot lawfully take these items away from a house. If they do they can be held liable in law.

One problem that will emerge will be determining ownership if distress warrants are brought on a large scale. It is suprising that hire purchase companies have not taken up this issue as yet, they will undoubtedly become involved if goods on HP are removed in error.

In addition, where households are shared, added problems will arise as the Poll Tax rests on individual liability. Where a number of adults share a household bailiffs could have considerable difficulties in determining if goods belong to the debtor, or which goods should be seized to cover a particular persons debt.

WHAT ABOUT GOODS BELONGING TO CHILDREN?

Goods belonging to children in the household are exempt from distress. Where a person over 18 is liable it is only their goods which can be seized lawfully. Toys, computer games, TVs and videos - all can be the property of under 18s and are exempt from distress (in Scotland toys were specifically made exempt from distress along with many household goods - presumably to avoid upsetting scenes which the media could highlight in full).

WHAT ABOUT GOODS ON WHICH OWNERSHIP IS SHARED?

An important exception to the rule that goods belonging to another person are protected arises where goods are jointly owned. Where two people own an item and one of them is in debt, bailiffs can seize the goods for sale. The bailiffs take over the rights of the debtor with regard to the property. The best way to protect such goods is to transfer ownership completely to the joint owner who is not in debt, prior to the distress warrant being granted.

WHAT HAPPENS TO GOODS SEIZED?

Goods seized may be left on the premises in what is known as a "walking possession" agreement. The bailiff will probably attach a label to the goods which are identified as being of value and then enquire if you are prepared to enter into a walking

possession agreement. With a walking possession~~the~~ agreement you will be asked to sign a form promising not to dispose of the goods concerned. The goods are classed as being under the control of the bailiff and cannot be removed or disposed of by you - although you can use them if this does not involve damage. Belongings may be left for a further period, to allow a debtor to pay the debt. If the debt remains unpaid at the end of the period the bailiff can remove the goods and sell them at public auction.

If you refuse to sign such an agreement, the bailiff may remove the property from the premises. In theory, however, there need be no time limit between the seizure and the sale - this was also the position under the rates.

HOW CAN THE SALE OF GOODS BE STOPPED?

The sale of goods may be stopped by paying, or offering, the appropriate amount (including charges such as bailiffs fees) to the local authority (not necessarily by the debtor) the local authority must accept the amount and the sale must not take place. The goods then have to be made available for collection by the debtor.

In such a case, you should provide written notice of payment in addition to the money or offer of money, keeping a copy of your letter as evidence. If the sale has gone ahead unlawfully you may then be able to claim against your local authority.

WHAT ^HAUTORISATION MUST BAILIFFS CARRY?

The Poll Tax Enforcement regulations require bailiffs to carry written authorisation from the local authority which must be produced if the debtor asks for it. The bailiffs also has to give the debtor, or leave at the premises where distress is levied, a copy of the enforcement regulations and a memorandum setting out the total charges concerned. The debtor should also be given a copy of any "walking possession agreement" or "close possession" agreement.

WHAT IF THE BAILIFFS CAUSE DAMAGE TO MY PROPERTY?

Because the powers of the bailiffs are little known, the risk is ever present that they may abuse their powers in the course of levying a distress. To a large extent they tend to get by on bluff and the fact that many people are alone when they call - hence the importance of having a witness present, where at all possible.

However, bailiffs are expected to keep within the law, and they can be liable in both civil and criminal law if they do not. For example, if a bailiff damages belongs or part of the property, of it a bailiff strikes somebody they can be held liable.

The regulations do not appear to preclude the use of the civil

courts. If a bailiff damages property through negligence or carelessness, the bailiff could be sued through the County Court where the claim is up to £5000. This would be a civil claim and could be brought against the local authority or the bailiffs firm where a private company of bailiffs are employed or even the bailiff personally. For claims of £500 or below you may be able to use the arbitration procedure in the County Court - known colloquially as the "small claims court". The advantages of the small claims procedure is that proceedings are relatively informal and that there is little in the way of costs - neither side can claim the costs of legal representation. You are entitled to tell your story in your own words and a registrar - who acts as judge - makes a decision immediately.

In the case of a criminal offence - such as criminal damage where a bailiff deliberately or recklessly carries out an act of vandalism, the bailiff can be prosecuted personally through the Magistrates Court in its criminal capacity. Here it is the bailiff who will be charged with a criminal offence.

CAN I ARREST A BAILIFF?

Yes, if a bailiff commits an arrestable offence, a citizen may arrest the bailiff concerned. Criminal damage is one such offence with a maximum penalty of 10 years imprisonment. However, in practice a citizens arrest is a risky thing to do. Although the wording of the regulations on distress for Poll Tax suggests that the distress itself may not be classed as unlawful. If the bailiff attacks somebody, they have a right to self-defence, providing only reasonable force is used. However, in the case of violence or a breach of the peace committed by the bailiff it is submitted that there may be no alternative to be arrest the bailiff and place the bailiff as soon as possible in the custody of the police.

ARE THE POLICE INVOLVED IN DISTRESS?

The police do not play any part in the process of distraining the goods of a debtor, although they may be present to prevent a breach of the peace. This could include a breach of the peace committed not just by the debtor but by a bailiff, as submitted above.

CAN I APPEAL AGAINST A DISTRESS?

A person aggrieved by the levy of distress (a person believing that the bailiffs have acted outside their powers) can appeal to a Magistrates Court. This right is available not only to the debtor but also to anyone who may have had their goods seized by mistake, eg. another member of the family or a lodge.

To lodge an appeal you have to contact a Magistrate and after giving the details of your story, request that a summons be sent to the local authority to appear before a Magistrates Court.

If the court decides that the distress was irregular it may order that the goods seized are released and can order compensation for any goods that have been wrongfully sold.

WHAT OTHER ACTION COULD BE TAKEN AGAINST A BAILIFF?

Private firms of bailiffs have to hold certificates in order to practice where part of their work includes the recovery of unpaid rent.

The Law of Distress Amendment Act 1895 provides that a bailiff can be summoned before a County Court Judge at anytime to have the certificate cancelled or declared void. This procedure appears to be open to anybody who has evidence of unlawful or wrongful conduct by a bailiff. The judge may order a hearing and decide if the certificate can be taken away.

Since local authorities are highly unlikely to employ bailiffs who have lost certificates the possibility of such proceedings may well deter professional bailiffs from any improper conduct or abuse of their powers and bring some of the more aberrant members of their profession under control.

WHAT IF BAILIFFS DO NOT FIND ANY OR SUFFICIENT GOODS?

If bailiffs cannot find any or sufficient goods to pay off the debt, they have to return to the local authority with the bad news.

Under the rating system not much effort was made to levy distress as it was felt that the threat of imprisonment was a better means of compelling payment. This may be the attitude with the Poll Tax where the possibility of imprisonment is an option after the failure of bailiffs to recover any goods.

It is suggested that the bailiffs must make an effort to levy distress before the right of the authority to try to jail a debtor can arise - as the wording of the regulations state that it must "appear to the authority that no (or insufficient) goods of the debtor can be found on which to levy the amount" - this after they have "sought to levy an amount by distress". The wording seems to imply that the bailiffs must have made some effort - it would probably be no good if they sat in their van or never turned up.

COMMITTAL HEARINGS

So far in Nottinghamshire only 3 people have been sent down, with the cost to the tax payer running into many thousands of pounds. Having already failed using the courts, bailiffs and forced deductions of wages & benefits, the council still finds itself with 74,000 non-payers from last year. It is obvious that they cannot summons everyone to court, therefore it is clear that this tactic is only being used as a threat to frighten the rest of us into paying. However once people know their rights, and the options, it is not a tactic that should scare us.

It should be remembered that the council can only begin these proceedings after:

- a) you have received your liability order, and
- b) you have received a visit, or more likely a letter, from the bailiffs.

If you get a letter from the council threatening you with prison, you have three choices:-

1. NOT GOING TO COURT

Your case cannot be heard in your absence, and you cannot be sentenced to prison in your absence. If you don't have a reason for not attending court on the date and time they say, the court will issue a warrant against you. However, the only purpose of the warrant is to try and get you to attend court. A warrant can only be issued by a council official, a bailiff, or a police officer. THE WARRANT HAS TO BE HANDED TO YOU IN PERSON. Under NO circumstances can they force entry into your home to serve the warrant. The police have made it clear that chasing people over non-payment is a low priority, and are not keen to be involved. With hundreds of warrants out, it is unlikely that many of them will be served.

FOR THESE REASONS WE RECOMMEND PEOPLE NOT TO TURN UP TO COMMITTAL HEARINGS.

2. GOING TO COURT

When in court, the council will have to prove that you knew you had a liability order and that the bailiffs tried to recover the debt by taking your possessions. They also have to prove either "wilful refusal" (i.e. you could pay but did not) or "culpable neglect" (i.e. you ignored the council's letter and made no attempt to contact them about your debt). The court will decide one of the following:-

a) GET YOU TO PAY AN AMOUNT EACH WEEK

They will usually ask you how much a week you can afford to pay. Have an amount ready, and be prepared to explain why you can only afford this amount. The magistrates may accept this; or ask the council if the amount is okay with them; or set another amount themselves, depending on your income or outgoings.

b) SUSPEND YOUR PRISON SENTENCE ON THE AGREEMENT THAT YOU PAY OFF YOUR POLL TAX BY A CERTAIN DATE

A suspended sentence means you have a certain amount of time to pay off your Poll Tax bill in a number of instalments. However if you fail to make the agreed repayments on time, you will either have to go back to court to explain why you stopped paying, or you could be sent to prison for the length of time they sentence you. If you have paid some of the debt your sentence will be reduced.

c) SEND YOU TO PRISON

They will probably only send people to prison who steadfastly refuse to pay. Although the maximum sentence is 90 days, the vast majority who have been sent to prison have been sentenced to between 7-28 days. This is not a criminal offence - so if you are sent to prison you will not get a criminal record. At any time you are in prison you can pay your outstanding debt and you will be released immediately.

3. MAKING AN ARRANGEMENT TO PAY BEFORE GOING TO COURT

It is obviously your choice if you decide to pay, but we would not recommend this as:-

- a) they will probably demand more from you each week than the courts would,
- b) if you can't keep up these payments you will still have to go to court,
- c) you have gone this far in refusing to pay - why start now?

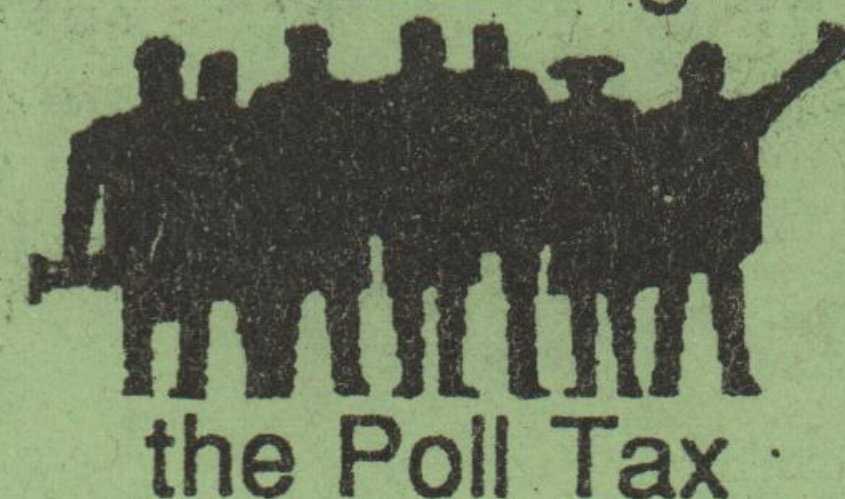
If you, or anybody you know, is being threatened with committal proceedings then contact us immediately, because the more time we have the more help we can give.

REMEMBER: by November 1991 there had been only 4,000 committal hearings throughout the country. Only 100 people have actually been jailed. According to the government there are 18.7 million non-payers. There were 400 people jailed each year for non-payment of the old rates. The reason there are so few people jailed for non-payment of the Poll Tax is due to the success of our organised campaign throughout the country. Eventually the arrears may be deemed uncollectable as it will cost too much to collect them. In effect, this will mean that the debts will be written off. If you would like to join the campaign or just want information then contact one of the numbers below.

CONTACT TELEPHONE NUMBERS

BEESTON -
CLIFTON -
FOREST FIELDS
LENTON & DUNK
RADFORD -
RUSHCLIFFE -
SHERWOOD -
STAPLEFORD -

South Notts Against



SETTING UP LOCAL GROUPS

1] WORK OUT HOW TO GET PEOPLE TOGETHER IN ORDER TO DECIDE WHAT A LOCAL GROUP MIGHT BE DOING ... most commonly done by organising a public meeting.

2] WHERE WOULD YOU LIKE TO HOLD THE MEETING? ... How do people in your local community see their area? I.E. do people group themselves as coming from a small string of streets, a hamlet, an area on one side of a river etc.? Ideally you need to choose a venue for the meeting as central to that area as possible whether it's a school (ask the caretaker or secretary how you book it), community centre, village hall, library, medical centre etc.

3] WHEN WOULD YOU LIKE TO HOLD THE MEETING? ... You need to leave enough time to advertise it properly without it seeming such a long time away that people will forget about it!

* Which day of the week suits you best? Make sure that there's no other regular local event which will clash - have a look at your community centre/village hall/library to see what is on. Weekday or weekend? During the week most people are pretty exhausted one way or the other but at the weekend it may be harder for people with family commitments to come along. Generally public meetings tend to attract more people Mondays - Thursdays.

* What time suits you best? Are you aiming to attract mainly women/ older retired people? If so, it might be worth putting it on during the day when it may be easier for them to get to it, and they'll certainly feel safer. If you're going for an evening meeting remember that people need enough time to eat and sort out the kids so don't start before 7.30pm. (And if the meeting's early evening or day time you may want to provide a creche - you'll need at least 2 people to run it, a room near to whichever room the meeting will take place in and toys/video or other activities to keep them busy!) And above all don't forget that the SOAPS on telly draw large numbers of people so try not to clash

with them if possible! If it's a large area, not in a well lit spot, or at a time of poor weather conditions could you offer lifts to the meeting?

4] HOW WILL YOU GET PEOPLE TO THE MEETING?

...One way you won't get people is by making them think that it's going to be a BORING committee type meeting. Is there someone you can invite who might draw people? A local celebrity, politician, priest, speaker from the local or national Federation or from another local group who could inspire people? And don't forget that most local communities are not just made up of white, middle-aged & able-bodied men - the invited speakers/chair etc. should reflect the other people living in your area, be they women, black people, people with disabilities, young people, elderly people etc!

* You'll need to let the local community know what's happening by more than just telling your next door neighbour! You can do a number of things:-

- * Press Release to the local paper/ radio/television the day before very briefly telling what, why, where, when will be happening and giving them a contact number to ring for more information.

- * Produce bright posters and go round the local shops, library, community facilities, friendly neighbours etc getting them put up for all to see! The best way is really to produce a simple leaflet spelling out the basics of the meeting - if you haven't got a typewriter or lettraset either write it in clear handwriting or visit your local resource centre (addresses in the telephone book or from the library, citizens advice bureau etc.). Get enough printed up - lots of places offer photocopying or if you want to do more then resource centres can offer cheap other forms of printing - having 1st worked out numbers for the streets you want to contact - and beg bribe or threaten friends, children etc. to deliver them not more than a week before the meeting. (If you're in a trade union, ask - they may print them free!)

51 HOW DO YOU MAKE THE MEETING WORK?

...There's a number of things to bear in mind.

* You'll need to choose a chair who can explain the purpose of the meeting, introduce the speakers, make sure that everyone who comes gets a chance to speak and make sure the meeting doesn't run over time - especially important if there's a creche!

* If it's possible bring along a list of telephone numbers, to be added on to at the meeting, of people prepared to act as contact points for people wanting to know more or simply to get involved.

* You'll need to agree where you go from now, perhaps electing a steering group to take up any proposals that came up in the meeting but whatever happens ensure that people know what has been agreed and what should happen next before they leave the room. Remember to fix the date for the next meeting of the group so that as many people as possible will be able to come!

* (And if possible try and get agreement to affiliate to your local Federation!)

You're on your way as a local group!
And remember there are always people around in other groups who can give advice and support where appropriate!

QUESTIONS TO ASK IN COURT

Here are some questions you might like to ask in court during your case. Use those you feel happy about and, of course, add anything you want to ask. Remember, it's your case and you should put the Council in the dock. It is the Council who are saying you haven't paid your poll tax, so it's up to them to prove it.

If the council or the court ask, "*Have you paid your Poll Tax*", or any direct question like that, politely reply that **THE COUNCIL MUST PROVE THAT THEY HAVE FOLLOWED REGULATIONS PROPERLY AND THAT THE POLL TAX IS PAYABLE.**

While the Council are in the dock they must answer the questions.

If they ask what your reference is, state **WE WILL SHOW THE COUNCIL HAS NOT ACTED CORRECTLY IN FOLLOWING THE POLL TAX PROCEDURES.**

If you know the magistrate, don't say anything until the end as they cannot hear your case if you're known to them. Your case will then be adjourned.

Questions To Magistrates

- 1, Do any of the bench work for a council. If challenged, say, "They will be under pressure from their employer to find against you and they should not sit on this case".
- 2, Are any of the bench active members of a political party? If they are they might have an interest in finding against you.
- 3, Are the bench sitting voluntarily, therefore do they have a view which would lead them to be biased?

Questions To The Council About Setting The Poll Tax

The Council will say it has set a poll tax.

- 4, Ask, *can I see the resolution to set the Poll Tax?*
- 5, *Can I have time to study it?*
- 6, *Whose signature is at the bottom?*
- 7, *Were they entitled to sign for the Council?*
- 8, *Was this person at the Council meeting?*
- 9, *Can I see the Council attendance record?*
- 10, If you are shown a copy of the minutes (which is likely) ask, "*Can you show me the original notice of the resolution that had to be put in writing and signed by the mover*", which was Betty Higgins in Nottingham.
- 11, "*When was the agenda of the Council meeting sent to the Councillors?*" (If it was after 26th February it does not comply with the Council's standing order No.1).
- 12, "*When did Councillor Higgins give notice of the resolution to the Lord Mayor?*" (If it was after 23rd February it does not comply with the Council's standing order No.2).
- 13, "*Can I see a copy of the Council's advert in the press saying it has passed the Poll Tax?*"

- 14, *"Can I see a copy of my entry on the Poll Tax Register?"* (i.e. name, address). If asked why say, *"I want to check it is accurate"* (if it is wrong the case should be withdrawn and you should ask for costs).
- 15, *"Which Council official signed the complaint (that I was behind on my Poll Tax) to the court?"* (Section 223 of the Local Government Act says that the Council has to agree who can make the complaint).
- 16, *"Can I see the Council resolution that gives this authorisation to the person?"* (If they show you the minutes ask for the original resolution and again ask about how much notice was given as in questions 11 and 12).

Questions To The Council About Sending Bills, Reminders, Etc.

- 17, *"When was my Poll Tax Bill sent?"*
- 18, *"Can I see proof of posting?"* (the posting book or some other proof).
- 19, *"How many bills were sent?"*
- 20, *"How are the bills made up?"*
- 21, *"Are you sure my bill came off the computer?"*
- 22, *"Could there have been a computer breakdown?"*
- 23, *"What was the result of those breakdowns?"*
- 24, *"Could there have been an error on the computer?"*
- 25, *"Could an error have been introduced after the computer was restarted?"*
- 26, *"Are you sure my bill went into the envelope?"*
- 27, *"Are you sure the financial statement went in the envelope with bill?"* (It is legally part of the bill?).
- 28, *"With such a large number of bills being sent out, was it possible a mistake was made?"* (Repeat the same questions for both the reminders and also ask if sufficient time was allowed for me to pay after I was sent each reminder).

Rebates

If you have applied for a rebate and have been given the brush off by a Council official or are awaiting an answer, raise it. There are 11,400 cases outstanding still in Nottingham, so how can they justify asking for a liability order for the whole years amount off me.

Ask for an adjournment until they deal with your rebate.

Other Questions

- 29, *"Can I see a copy of my payment record?"* (Don't worry if you haven't paid anything, we want to check the Council figures because they may not be asking for the correct amount).
- 30, *"Can you give me a breakdown of the court costs as you have to show the court they are reasonable".*

INSIST ON TAKING THE OATH & STATING YOUR DEFENCE.

DON'T BE PUT OFF BY ANYTHING. MAKE WHAT EVER POINTS YOU WANT TO MAKE.

IF YOU WIN ASK FOR COSTS (LOSS OF EARNINGS, EXPENSES, OTHER COSTS)

WOMEN AND THE POLL TAX DAYSCHOOL - PREPARING FOR COURT.

Ensure people know their rights.

Following the poll tax bills being issued, there will be at least one red reminder (possibly two), followed by a summons to court. To avoid panic, it is essential that people are informed of their rights when the red reminders and summonses are issued, and are reassured that their local anti-poll tax group will provide legal and moral support.

Getting people to attend court.

A tactic which has proved very effective in many instances is to slow down the court process by getting as many people as possible to attend court in person. Everyone who has been summonsed has a right to a personal hearing, but because the poll tax courts are organised in a similar way to the rate default courts, the system cannot cope with any substantial number of personal hearings.

Why not produce a leaflet after the summonses have been sent out, encouraging people to go to court and advertising a public meeting, at which people who have received summonses can get advice? The local anti-poll tax group needs to speak to as many of the people who have been summonsed as possible before the court hearing, to go through the details of each case. This is important, as the council may have made an error, or the individual may have changed address, etc., all of which can be exploited in court. If possible, get people to bring along their poll tax bills, reminders, etc., plus any correspondence they may have had with the council.

Getting support on the day.

It's a real boost to people's morale if there are people demonstrating their support outside the court on the day. People in the local community should be encouraged to show solidarity with their fellow non-payers, even if it's just for half an hour in their lunchtime. Make sure your local anti-poll tax federation and other anti-poll tax groups in your area are aware of the court date, and pledge practical support for your area on the day. Also, sympathetic trade unions and community organisations should be approached - get them to urge their members to go along to the demonstration outside the court, and to take their banners, placards, etc. Publicise the event as widely as possible, using press releases, leafletting, etc.

At court.

Here is a suggested checklist for who/what you will need at court:-

1. **Mackenzie friends.** These are lay legal advisors who stand in court with non-payers to give advice and support. They may or may not be allowed to address the court directly. Make sure that anyone attending court is matched up with a Mackenzie friend, and that they know the name of their "friend". We suggest you give people a slip of paper with the name - why not make it part of a general leaflet for people on the day? Also, people appearing court should be supplied with a list of questions to ask in court themselves if their Mackenzie friend is not allowed in. A standard form which the Mackenzie friend can use to take down non-payers' details beforehand is very useful.
2. **A friendly solicitor!** Your local anti-poll tax federation will probably know one - try to get them along, even if it's just to keep an eye on the proceedings.
3. **Stewards for the demonstration.** A large, well-organised demonstration is important - no doubt the press will be taking an interest! Stewards can help to ensure this, and also supply liaison between the courtroom and the demonstration outside. Make sure that there are at least two stewards whose job it is to guide non-payers

appearing in court towards the anti-poll tax group's legal advisors as they arrive. Someone should be responsible for speaking to non-payers after their hearing to make sure that they keep in touch with their local group, and are reassured about bailiffs, etc.

4. Megaphones, stewards' armbands, leaflets to give out to the public, etc.

5. A spokesperson to deal with the media.

In the court.

Courts are designed to intimidate people, so some people will be nervous on the day, and may need comforting. If possible, get someone who is confident to be taken first, or someone who has a query which could delay the court. If you speak to the court usher beforehand, you can persuade them to take a particular person first because of their domestic commitments.

People should be all owed in the public gallery. This however, will be cleared if it gets too noisy, so bear this in mind. They may limit the numbers allowed in, so make sure that the Mackenzie friends are at the head of the queue!

After the courts.

Do your best to boost people's morale, irrespective of the outcome. Help allay any fears that they might have if they have been issued with a liability order, and begin organising against the possibility of bailiffs. Why not issue a further statement to the press, giving your version of events?

Finally, remember that other anti-polltax groups will find your experience useful, so make it available!

KELLY'S HEROES

plus

* SMASHING TIME



* UP AND
COMING!
LONDON BASED INDIE BAND
see them before they become HUGE!

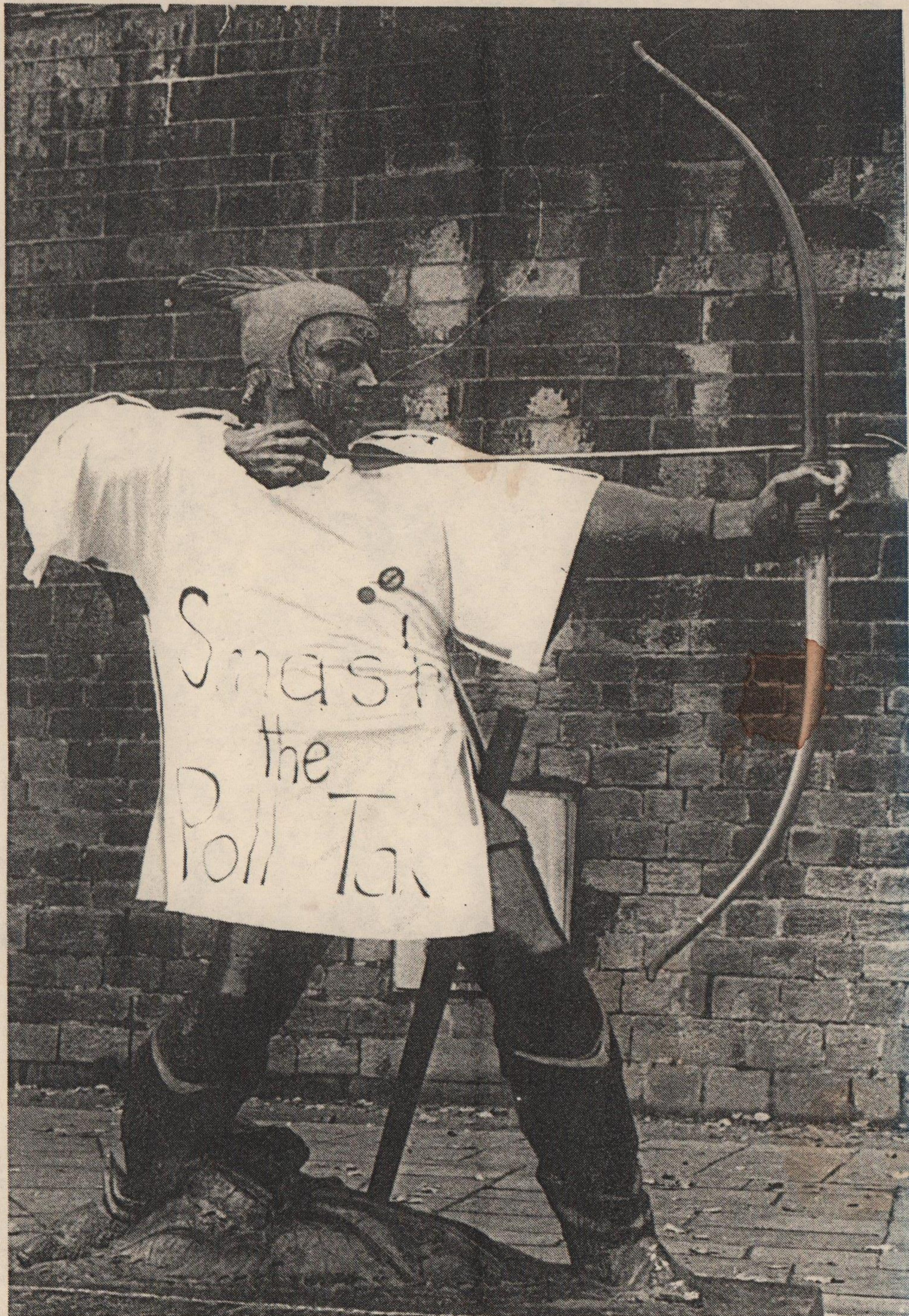
- A BENEFIT
IN AID OF RUSHCLIFFE
AGAINST THE POLL TAX
AND NOTT'M DEFENCE FUND.
- At THE MANOR

Albert Rd, West Bridgford,
FRI, 1 MARCH 7.30 til LATE

Tickets on the door

£3 WAGED; £2 LOW/UNWAGED

IN ADVANCE £2.50 waged; £1.50 LOW/UNWAGED
FROM MUSHROOM, SELECTADISC
THE MANOR, RITA'S CAFÉ
GROUP MEMBERS. CUSTARD + PIES!
THROWN IN!



On March 5th 1990, a group of anti-poll tax campaigners occupied the Nottingham City Council chamber on the day they set the Poll Tax for Nottingham. 4 people were arrested and charged with "assaulting councillors with custard pies" and "obstructing the police".

Three consecutive days have been set aside for the trial starting on Monday 26th November.

*****TRAFALGAR SQUARE*****

*****BRIXTON***NORTHAMPTON*****

**SAY NO TO ATTACKS ON THE
ANTI-POLL TAX MOVEMENT
BY THE STATE**

PICKET THE COURT

THE GUILDHALL

Burton Street, Nottingham

from 9.30am onwards

MONDAY

26TH NOVEMBER

Printed & published by the Sherwood Forest Custard Pie Outlaws

FIGHT THE POLL TAX!

FIGHT THE COURTS!

In Nottinghamshire, thousands of people haven't paid their Poll Tax and are receiving reminders and summonses. In the City, according to the Guardian, 144,000 people haven't paid which is 66.7%. This means that if the City, Broxtowe and Rushcliffe Councils try to take everyone to court it could take years.

To delay the process, the community anti-poll tax campaign urge all those who've not paid to turn up to court for a personal appearance when summonsed. The groups can provide legal advice and support, please contact the names overleaf.

These people need your support outside the court. The hearings take place on **Thursdays at the Guildhall**. Make the effort to come along even if it is just for half an hour at lunchtime.

Bring your banners along if you're a member of a trade union or a sympathetic organisation. Bring your musical instruments & whistles. Bring your placards.

SUPPORT THOSE NOT PAYING THE POLL TAX

THE GUILDHALL COURTS

BURTON STREET

NOTTINGHAM

on the following Thursdays

18th October: 9.30am onwards

Summonses from around the City

25th October:

9.30am Summonses from Gedling

1.30pm Summonses from Rushcliffe

and on the same day at Bingham Magistrates Court:

9.30am Summonses from Beeston

1.30pm Summonses from Bulwell

6

POINTS RAISED IN VARIOUS COURTS

(Useful expressions: justice seen to be done, mistake of fact.

You are entitled to see copies of regulations, practice notes, & any laws they refer to.

If you are diabetic you ~~can~~^{should} ask for a lunch break; if deaf for signer/lip reading assistant)

1. Are bench cllrs, mbr Cons party?
Labour party. Do they gain?

At Grantham^{by} insisted we raised this first

2. Do they know person?

Raise later if you definitely know
J.P

3. Council set a Poll tax?

Court wanted visual proof in IoW, Poole, Rugby Northampton, S.Eyneside.

4. Has the resolution been signed?

Who by?

Was this person at the council meeting? Copy of attendance list

5. Proof of the various precepts on bill - will be at least two - county and borough/district/city - IF THERE ARE PARISHES WHICH HAVE AN ADDITIONAL PRECEPT THIS SHOULD BE ON BILL & REMINDER/SUMMONS include total

Can we ask for proof of county one - probably won't bring it

6. Copy of bill

Go through it line by line - what do all expressions mean? right down to "etc."

There is some MANDATORY WORDING THAT MUST GO ON IT (Annexes to P/N 11 shows bills - although 1990 document has more copies of bills - don't tell court that. P/N 11, section 8.4 gives you the quote to read out in court.

7. What was sent out with the bills?

IF COUNCIL OFFICIAL DOES NOT SAY THE POINTS IN 9.1 (e) and (f) do we use it in summing up to say council has not abided by regs?

P/N 11 section 9.1 says what must be sent out including financial reserves statement of extent of LA spending, affected by central govt, changes in policy etc.

8. Has relevant statutory publicity been done?

Can we argue changes in community care proposals invalidates?

Can we see it?