**Council Tax and Freeman of the Land**

The Freeman of the Land movement and similar groups, commonly believe that they are bound only by statute laws they consent to.

Being a ‘freeman’ does not exempt any person from paying Council Tax. Council Tax is not optional and not something you consent to. If you are liable to pay Council Tax, you must make your payments.

The liability to pay Council Tax falls under the **Local Government Finance Act 1992** and the Council Tax (Administration and Enforcement) Regulations 1992. This is a statute created by a democratically elected Parliament of the United Kingdom which has received the assent of the Crown.

For more information see:

[Local Government Finance Act 1992 (legislation.gov.uk)](https://www.legislation.gov.uk/ukpga/1992/14/contents)

[The Council Tax (Administration and Enforcement) Regulations 1992 (legislation.gov.uk)](https://www.legislation.gov.uk/uksi/1992/613/contents/made)

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. There is no legal basis to make an argument against this. Freeman of the land arguments have been considered and ruled against by the courts and anyone who withholds payment, will have recovery action taken against them.

For more information see: [‘Freeman on the Land’ jailed for failure to pay council tax (localgovernmentlawyer.co.uk)](https://www.localgovernmentlawyer.co.uk/litigation-and-enforcement/400-litigation-news/34505-freeman-on-the-land-jailed-for-failure-to-pay-council-tax#:~:text=A%20self-proclaimed%20%E2%80%98Freeman-on-the-Land%E2%80%99%20who%20refused%20to%20pay%20council,%E2%80%93%20claimed%20to%20be%20independent%20of%20government%20jurisdiction)

On occasion a liable person is convinced that using archaic law/s means they don’t have to pay Council Tax and there are many misleading and factually incorrect articles and templates on the internet regarding the legality of Council Tax. Anyone drawing on these for advice should exercise caution and seek their own independent legal advice before using them as a defence in a Magistrates Court against Council Tax liability based on contract, consent and common law.

If you have any concerns regarding the charging of Council Tax, please seek your own independent legal advice, rather than relying on internet sources or forum statements which may be incorrect or misleading.

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 significant resources at the expense of other Council Tax payers. This includes Freeman of the Land letters and notices served on the Council’s Chief Executive, Executive Leader or Director of Resources with the same misleading reasoning.

Your Council Tax payments support the funding of vital services delivered by the Council used daily by its residents.

For information on how your money is spent see: [J005041-How-Your-Money-is-Spent-202425.pdf (tameside.gov.uk)](https://www.tameside.gov.uk/getmedia/987363ac-bf80-4b8f-ae4e-c02405754689/J005041-How-Your-Money-is-Spent-202425.pdf)