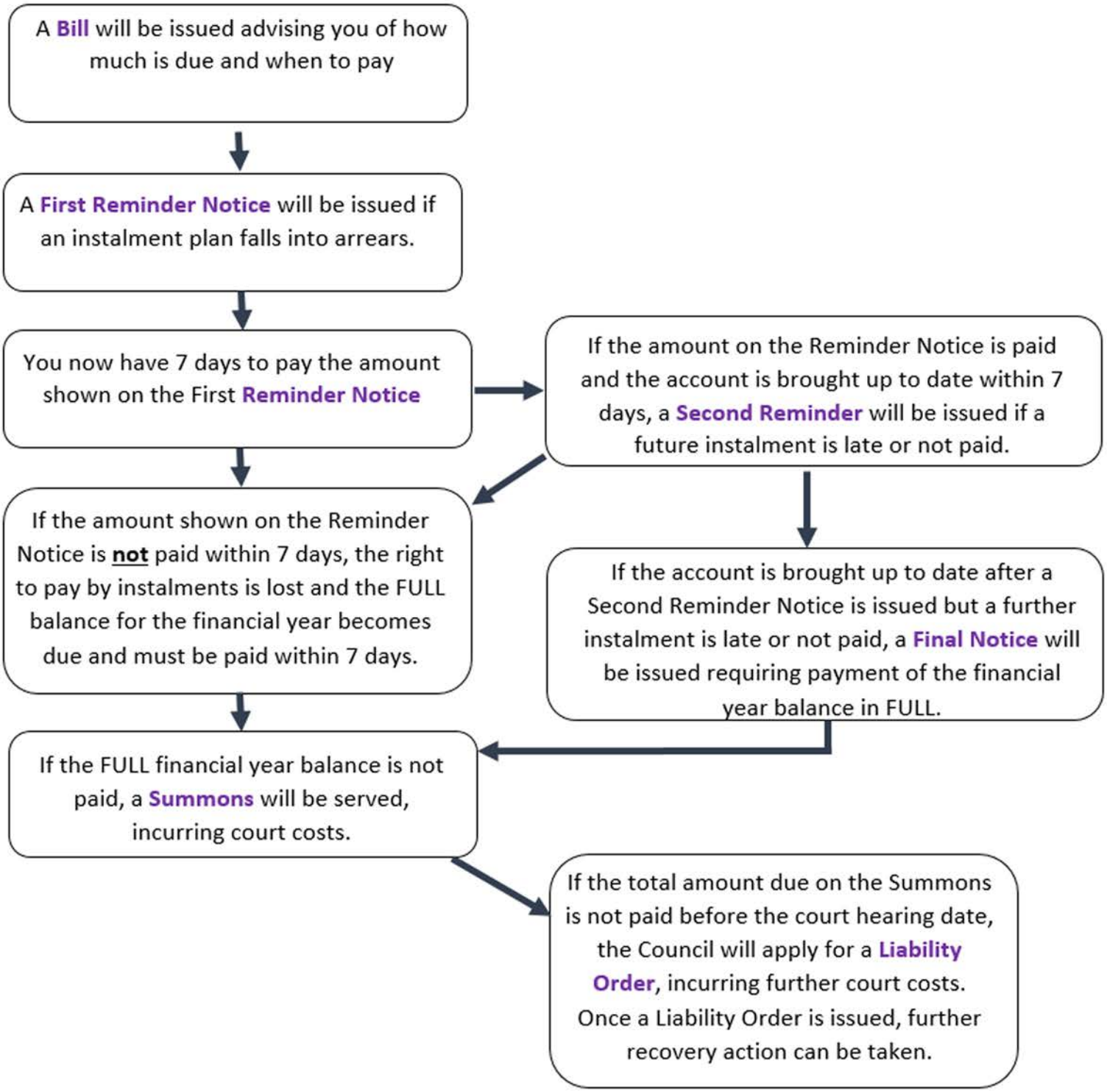How do we collect Council tax and what notices do we issue