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Prime Minister Boris Johnson  
10 Downing Street,  
London. SW1A 2AA

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HOUSE OF COMMONS

*An open letter to the Prime Minister, Chancellor of the Exchequer, Mr Jim Harra Chief Executive HMRC & the VOA Chief Executive & Board Simon Case Cabinet Secretary and Alex Chisholm Chief Executive Civil Service, Robert Buckland MP Justice Minister, Sajid Javid MP former Minister for the Department for Communities and former Home Secretary, Priti Patel MP and Home Secretary, A Masella Chief Executive Tribunal Service and Mr R Behrens Parliamentary Ombudsman or PHSO Mr J Campbell Thames Valley Chief Constable and the CPS, Joy Morrissey MP for Beaconsfield, Rachael Shimmin Chief Executive Buckinghamshire County Council, the House of Commons and all MPs.*

Dear Prime Minister and Public & Civil Servants above,

I am past my threescore and ten and after three cancers now, my time is surely limited. Sometimes I think I have survived as still waiting for an apology for my wife and I and our friends and tenanted neighbours. This month is six years from when we were scammed and abused in our own home by your civil servants, six years with no apology, no questions responded to, just deceit, further avoidance coupled with silence. Life is never perfect, but we should as individuals and as a society, adhere to our laws and stand up for what is right.

To protect ourselves our homes and our families, our fellow citizens when needed, especially those that may be more vulnerable than us. The evidence is crystal clear and not up for question and although these frauds affected the families in our community and others before us, *these frauds or unwanted council taxes have repercussions for every homeowner, tenant and latterly our businesses in England & Wales*, many who may have already experienced the unsavoury practises of the abusive Valuation Office Agency.

Standing up for what is right is not an easy or simple a task I have come to discover in our United Kingdom today, but I will leave it for others to read what's been happening, the evidence and the facts. Government and Parliament have failed in its duty to protect the people, ironically not from external threats, but from its own manipulative and deceitful civil servants and local Government who in our cases were complicit. I have to write a thank you however for the vaccination programme undertaken the last year as we are fully inoculated now until when we are unsure?

Our laws and legislations broken with fraud, bully boy tactics and extortion, yet the Police have not been called or brought in and were handcuffed to the railings by the one word of "civil" as a formal complaint was made from five households, but civil it has not been and so do you not find that surprising Prime Minister? Maybe not as neither was the Police brought in the first time by the Cameron Government. Those involved were your civil and public servants, but as Dame Cressida Dick said, no one is above the law; well they are not supposed to be let's just write that.

These frauds perpetrated upon the innocent and unwary homeowners and tenants with our council tax manual ignored along with the H.M.R.C Charter for the people, its worthless words have now reached their sixth year and as Lord Dyson wrote concerning the BBC, **a perfect essay in evading the point and denying the truth**

To have to fight for some acknowledgment or justice so long given the evidence provided, a period equating to the Second World War, sums up much that is very wrong within Government and our society. Never mind a simple response to the communications which says nothing has improved for the people when and where wrongdoing concerns our public servants and those above and responsible for them, confirmed from the evidence located in the Parliamentary archives from Mr & Mrs Tanner both victims of this abusive, emboldened Government Agency.

Do the people have to wait 25 years for the truth like the deceased Princess Diana and the Spencer family, I think not. What happened and what was happening even before my wife and I became collateral victims of the Valuation Office Agency, clearly portray just how these scams have been encouraged by central and our elected Government, the Civil Service and even Parliament and explained in the central point of information.

These dishonest civil servants and those responsible for them have clearly, very clearly taken advantage and utilised those shortcomings to break the law whilst others look the other way? The electorate our homeowners, tenants and our businesses have suffered for it, and for how long Prime Minister? The David Cameron Government attempted to stop them didn't they, why haven't the last two Conservative Governments continued after Eric Pickles MP was knighted and then retired, David Cameron then stepping down due to his failure to stop Brexit and remain in the EU.

Our broken laws & legislations were bad enough given it involved fraud, bullying and abuse to the British taxpayers, our homeowners and tenanted hard working families, what then happened after one might consider even worse as pre-warned by others, whistle-blowers unknown, confirming what happened to us and others wasn't new.

Given the late 2018 High Court case of the UK supermarket food retailers and smaller retailers they represented, did these "unwanted council taxes" extend to "unwanted business rates" too? Almost half a billion pounds in business rates restored by the Courts and millions of pounds to other affected businesses. They didn't deserve that as without the Supermarkets steadfastness throughout Covid, we all would have experienced further issues.

But only those organisations large enough who could afford justice after one of these "Tribunals" where no oath was ever sworn, and before the poor unsuspecting and trusting were pushed to a point of lawlessness as in our three appearances at those rigged soviet styled events. When I did eventually take an oath in the Local Magistrates later during my investigation, I was immediately gagged and prevented from speaking as a witness can confirm.

Yes planned, conspired and contrived and aided by the full of holes central Government system, followed by successive Governments and Parliament. May I suggest a re-evaluation as there will already have been very many citizens abused well before us by the very unsafe systems as they are today and supposedly there to protect the people, the taxpayers? .....*They can now read what protection they really have had?*

They were never going to see justice from this Government or the Establishment, Parliament and its members either, as was proven by the Treasury Select Committee of 2016 and since, even our own elected former and current Beaconsfield Members of Parliament too.

Both you and your predecessor have been compared by some with Winston Churchill & Margaret Thatcher but there are no comparisons one could make Prime Minister other than male and female if one is still allowed to use those terms of gender. As no comparisons could be made with the V.O.A of pre 1993 to the bullying and dishonest Agency it has become today and abusing the very hands that feed them.



This Government Agency the Executive Arm of H.M.R.C who were justifiably barred from our homes, but then after ignored the Cameron Government and continued to scam us all from their desks instead. Except in cases where they needed to cover up for their scamming activities. Those homeowners or tenants who asked any questions but who would have got no response were deceitfully manipulated to rigged conspiring and pre-prepared Tribunals.

So do we reside in a banana republic after all with corrupted Soviet styled Tribunals, where decisions were already made before the homeowners even attended? You were provided with the whistle-blower graphics along with others, so again how long has it been going on? Some while we suspect.

With MPs conspiring to oppose the people regarding Brexit, even our own former MP at the time, to those incarcerated for defrauding taxpayers over their expenses, MPs imprisoned for sexual abuses and deceit. Ministers with their aides being observed canoodling and groping in their offices. Ex ministers utilising Government contacts

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for personal gain Rent boys and the involvement of drugs and maybe more if I took the time to discover. Not fine examples or standards to set for Central Government, our civil & public servants of the Crown. Maybe why the V.O.A thought they could do what they damned well liked to us all.

And now our own M.P Joy Morrissey from the last 2019 General Election, silent and avoiding for 18 months after we met face to face at the Taplow Village Hall in early February of 2020 concerning the civil servant frauds to her vulnerable constituents. No time for us but busy in 2020 acquiring another position of private secretary to the Foreign and Commonwealth Office under Dominic Raab. We never heard from her again concerning these matters.

I have tried and asked our M.P to communicate, reconnect or explain herself but no luck. I do not wish to make a problem for Joy or the elected Government and precisely why was one example in an email to her, wholly unacceptable where this constituent I assumed wrote the following as published and found in the local press

***"You are a disgrace to the human race and full of right wing American filth. A lying, corrupt American fascist. Leave our country ASAP. You are a disgusting woman."***

What prompted such an outburst I'm not sure, what our MP did if anything that may have encouraged such vitriol isn't clear to me. I don't expect those who previously suffered from Sir Pickles (Unwanted Council Taxes) and (Unwanted Business rates) will be too happy either once they read of our circumstances and statements and those of our friends and neighbours being shamelessly extorted for many thousands and thousands of pounds they never had or ever owed. They were intimidated, worried and very anxious, just to try and fill the shortfalls in the council's coffers as that is what all this fraudulent activity was about, but that cannot be resolved via fraud and intimidation.

After the first clear and indisputable evidence of fraud was located and before I discovered other neighbours swindled eight months before, and our longest termed elderly neighbours being ruthlessly defrauded for thousands upon thousands of pounds by the Valuation Office Agency, aided by our very own District Council and their Chief Executive who later fled without warning after my request to meet him face to face.

Our Member for Parliament's lack of support and avoiding tactics, with no explanation to those of her five constituents and families defrauded will need to be made public within the constituency of Beaconsfield and beyond as I have been unwell the past six weeks or so, causing the next steps to be held up. Steps that have become necessary due to the burying of heads in the sand and non-acknowledgement from the past two Governments

Similar to late September of 2015 when in my bed recovering from my second major cancer and after another year of chemotherapy and operations when the V.O.A barged into our home and ferreted throughout all of our home and why? To defraud my wife and I to cover up the other homeowners they scammed eight months earlier as all three had the cheek to simply add to their homes, and now are paying for that are they not Prime Minister?

Causing us eventually to lose our family home of 47 years and all is explained for the UK citizens in the evidence provided, having lost my medical support utility and we were given nearly a £450 a month council tax bill to intimidate us into accepting a higher band for these cretins to cover up swindling others eight months earlier.

Our own MP was not shackled by these Parliamentary termed "protocols" but I will leave all her other constituents and UK taxpayers to make up their own minds given the evidence at <https://unwantedcounciltax.com/>

Those three words from Eric Pickles MP then David Cameron's anti-corruption champion turned out to *be very much more*. Both you and Theresa May had your own anti-corruption champion in the form of John Penrose MP for Weston Super Mare and details regarding his ineffectiveness, if not ineptitude has been laid bare for the UK taxpayers and homeowners. Mr Penrose MP the husband of Dame Dido Harding who the public already know. Together with his covering up and inactive team of civil servants at the Home Office. Home of two silent Home Secretaries concerning these crimes, as that is what they were as fraud is designated as criminal.

One of who was Sajid Javid MP for Bromsgrove who also headed the Department of Communities and Local Government who was the financial sponsor, funding the found to be rigged and corrupt Tribunals we were forced to experience by the V.O.A fraudsters. Experiencing three of these so called impartial "Tribunals" and each one explained in the evidence provided to Government and now will be to the British taxpayers and homeowners.

Along with the 2016 cross party Treasury Select Committee who had the Valuation Office Agency and Mrs P Ciniewicz then the V.O.A Chief Executive and her team in front of them concerning the shopkeeper's business rates. Which two years later and some five years after the shopkeepers own special (Tribunal) arrived in the High Court in front of Lord Chief Justice Lindblom QC. Followed by the Supreme Court as the Valuation Office Agency when they lost they were refused an appeal in the High Court.

So the very over confident & bullying V.O.A squandering more taxpayer's money and forced those poor shopkeepers to the Supreme Court and lost once more, so justice was at least served in those cases and their monies restored.

Ordinary homeowners like my wife and I and others who have been defrauded and possibly small businesses too cannot afford such expensive justice which formed part of the Valuation Office Agency modus operandi concerning their fraudulent activities with rigged Tribunals as a back-up. Now given the exposure and evidence placed into the lap of this Government, Police and Parliament and it should have become their responsibility to the people.

How does a Tribunal with two alleged members of the public presiding, with no oath taken, evidence ignored and buried, then the victims taken to what was supposed to be a "point of law" actually result in the only avenue left to those innocent homeowners of the unaffordable High Court? *Who planned all of that one must now wonder?* Point of law indeed, since when have dishonest civil servants been allowed to force anyone to contrived and illegal "points of lawlessness" Prime Minister and Justice Secretary Robert Buckland QCMP?

Eventually nearly half a billion pounds was restored to those shopkeepers raising the obvious question surrounding their Tribunal of which we experienced three of the abominations, two of them for the same thing so the homeowners can even have two point of lawlessness for exactly the same thing? Like hanging someone twice?

That third contrived event simply confirmed others in the Tribunal Service were involved over the clerk and his supervisor and that it went to the very top within the Tribunal Service, as did the corruption in the Valuation Office Agency too. The public can read how very unsafe these Tribunals are for them given the evidence acquired. Was the shopkeepers Tribunal rigged, corrupt and colluding with the V.O.A like ours was? I don't know is the answer to theirs, but it needs to be investigated by the Police and an honest portion of our authorities if we have any left.

Maybe one of these Parliamentary committees will be more successful in 25 years from now as they were concerning the B.B.C when they post examine our declining High Streets and struggling small businesses well before Covid appeared, never mind our homeowners and the frauds to us and others before us, termed (unwanted council taxes) but need to be renamed now (fraudulent & unwanted council taxes)

The experiences to date can be summed up from the statement and conclusions of Lord Dyson regarding the manipulative deceit from one B.B.C reporter and the subsequent hiding under the carpet behaviour of those senior in that organisation. The taxpayers ironically fund them too in addition to these dishonest civil and public servants and those covering up for them.

The breaking of our laws and the abuse from those in the Valuation Office Agency was bad enough, but what followed was even more distasteful and makes a mockery of our laws, what some call our dysfunctional Justice systems and I expect other homeowners and taxpayers will share that view once they have the opportunity to read what happened despite my best efforts to avoid that, but they need some protection and preparedness going into the future as we had none as I expect the other homeowners the first time the V.O.A carried out these unwanted council tax operations..

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The full story of events and the evidence may be found at the central point of information now provided together with the statement from another abused couple regarding the Valuation Office Agency and the Ombudsman lodged in the Parliamentary archives, a copy of which has been provided to you, every MP those above and those involved.

It is not unreasonable to write that the buck stops with you as our current Prime Minister and ultimate Head of the Civil Service, it is also after six years reasonable to conclude this Conservative Government, our Police Service, the CPS and the Justice Department and even our own Member of Parliament are going to remain inactive and silent to us and the homeowners, tenants and businesses of the United Kingdom as the first time the V.O.A started carrying out these so termed " Unwanted Council Taxes" by the previous anti-corruption champion now Lord Eric Pickles

After the shopkeepers case in the High Court and Supreme Court after experiencing V.O.A and Tribunal attention, other business ratepayers too. The silence and avoidance from Government and our MP is a bit despicable if not an insulting way to avoid responsibility and precisely the same behaviour as those and their superiors that initially scammed and abused my wife and I, extorting us and others in our community and elsewhere before us.

Not only for thousands upon thousands of pounds but criminally raising council tax bands and even adding bands on top to intimidate and to cover up other illegal actions they carried out some eight months before, but one of the recipients made a formal complaint, one was confused as they had added to their home the third didn't even know they had been scammed for 9 months with the colluding District Council just taking extra money from their direct debit facility.

Government and its behaviour together with a corrupt and covering up peoples complaint path only serves to actively encourage dishonesty from public servants the taxpayers pay for from the public purse, as Mr & Mrs Tanner bluntly but clearly explained in their evidence statement lodged in the Parliamentary Archives from 2014.

The Taliban will be judged on its actions not words you said in Parliament and precisely Prime Minister as you and your Government will be by its people and those of us defrauded with the abuse that accompanied them especially towards my wife and I and another couple, all four of us senior citizens.

Those two elderly tenanted pensioners, being extorted for very many thousands of pounds they never owed and never had and for my wife and I our council tax doubled almost overnight from the band F we had been paying since the 1st April 1993 and those demands risen 10% over the period. So a scam that keeps on giving for the lifetime we remain in our homes in addition to the 47 years we had already lived there. The three homeowners scammed eight months prior, also for life unless the V.O.A rescind and restore the homeowners correct and legal council tax bands.

Losing our cancer support utility from lies and deceitful behaviour, causing upset and financial losses in the scamming process before the civil servants in question quickly left our home and then battened down, failing to explain or answer not one reasonable question. A modus operandi they have inflicted on others before us, that later became clear so the subsequent inaction and covering up only forces me to warn others.

These Valuation Office Agency and Council frauds or as Sir Pickles termed them (Unwanted Council Taxes) combined with perverse rigged Tribunals funded by the Department for Communities and Local Government, a dishonest and covering up Adjudicator, an avoiding, covering up and silent H.M.R.C Misconduct Panel, an equally evading anti-corruption Home Office department and a retreating P.H.S.O claiming " insufficient powers" isn't the way to resolve those issues of Government financial shortfalls to councils. Some becoming insolvent due to Governments policies but with some Councils poor financial practises not assisting the situation.

Both V.O.A Chief Executives P. Ciniewicz and M.Tatton during the period were very aware but remained evasive & silent, wholly unresponsive with four written requests in compliance with the Council Tax Manual to meet the Listing Officer responsible formally face to face, were totally ignored and now we know why.

Were it not for our former MP Dominic Grieve QC who years later signed through the complaint to the Parliamentary Ombudsman and later still, forced the V.O.A Chief Executive Melissa Tatton to respond as she had remained silent to **any** communication, sign for or otherwise and in doing that, she breached the Civil Service Code of Conduct for what that was worth anyway, alongside their worthless and abused H.M.R.C Charter for the taxpayers.

Not long after Melissa Tatton “stepped down” with the interim Mr Russell put in place and fortunately she didn’t return to H.M.R.C as her predecessor had managed, but was placed at Ofcom and I cannot say that that will be of benefit to the British taxpayers. But the lesser evil than her returning to Her Majesty’s Revenue & Customs in a senior position, given her silence, covering up then proven untruths, copies of which all have been provided.

Given the silence of our current MP Joy Morrissey after our face to face meeting in early February of 2020 where evidence and the circumstances surrounding five of her constituents were provided. Now a further 18 months of first not acknowledging our meeting, then behaving like those that scammed and abused us. All she needed to do as our MP was to inform us due diligence was in process, nothing more nothing less, but people now can read about it all.

Unfortunately I became medically indisposed for a while in July but fit enough to proceed again as the central point of information is complete and it only needs to be promoted throughout the United Kingdom for the protection and forewarning of others. <https://unwantedcounciltax.com/protection-for-your-constituents/>

The very first Minister to be advised what was happening was Greg Clark MP for Tunbridge Wells in 2015 and before I was aware of the David Cameron Government actions towards the Valuation Office Agency, or the forthcoming rigged Tribunals. Then Sajid Javid MP for Bromsgrove followed by James Brokenshire MP for Old Bexley & Sidcup and latterly the current incumbent Conservative Minister.

Of course the V.O.A Chief Executive, the V.O.A Board and the Listing Officer for Council Tax East and those in Nottingham were advised of the first damning evidence we had been scammed as early as October 2015 which just highlights the closing of ranks and the depth of corruption to the taxpayer. All Ministers remained silent and inactive and I realise now they all would have been aware of what had been in process by the V.O.A before us and the actions of the anti-corruption champion, but maybe it wasn't in their interests to take any action Prime Minister?

I understand maybe in 25 or 30 years’ time another committee of future MPs may convene and look at it but I won't be around by then and you have read how ineffective the Treasury Select Committee were in 2016 concerning this Government Agency the Executive Arm of H.M.R.C regarding the shopkeepers where subsequently in late 2018 nearly half a billion pounds needed to be restored, and there were others too that had to have (unwanted business rates restored) involving millions of pounds. What about the homeowners, tenants and small businesses?

Homeowners like us corruptly and deceitfully forced to those rigged Tribunals and who had no chance of Justice. Even more so with our handcuffed Police Service and a shockingly corrupt and dishonest people's complaint path which only confirmed our own Country is just as corrupt as any other, something I didn't wish to believe but I will let the evidence speak for itself and stand on its own two feet.

With the Valuation Office Agency declining to carry out their written threat of legal action towards my wife and I as I immediately responded asking for them to proceed with all haste. This and our former Conservative Government burying its head in the sand, I need to press on and reluctantly inform the public for their own welfare, but I did my utmost to avoid that, naively thinking the Authorities would swiftly step in and deal with it, how foolish in retrospect. <https://unwantedcounciltax.com/wp-content/uploads/2021/05/VOA-Interim-Chief-Executive.pdf> Maybe too comprehensive, but the public can read it, take heed as it's now up to them to protect themselves and I just hope they will all assist each other in getting the information around the United Kingdom. I don't do twitter or face book myself, so hope it will spread throughout eventually to cover the majority of homeowners and businesses.

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My wife and I have now settled into our replacement home after 47 years in what was our family home where we were scammed as nearly a £450 a month council tax was unsustainable and we have constructed a new replacement post cancer care support utility in our new home including a stair lift as now we have no ground floor bedroom and facilities as we had before the V.O.A barged in to our home to defraud us, using Sir Pickles grey terminology.

But all done now despite the difficulties caused by Covid-19 and availability of materials after our previous medical support was destroyed in the Valuation Office Agency scams, via deceit, lies and abuses that my wife and I suffered. Along with our neighbours over at the Farm, their statement published on the website alongside our own at <https://unwantedcounciltax.com/joy-morrissey/> I have learnt a lot over the period, most of which I had no wish to as I haven't been defrauded before as I'm usually observant and careful. Your civil servants caught me by surprise as we were trusting, but also in recovery from my second cancer so not quite up to the mark. It will not happen twice to my wife and I Prime Minister I'm confidant of that. I look forward to the day another V.O.A civil servant ever appears at my front door again.

There will and can be no trust from here and I hope those that read what has been happening are equally cautious in the future with these civil servants and their Agency, as they will have to be with their own councils too given our collusion with those who carried out these frauds.

Prime Minister, if this Government the V.O.A & H.M.R.C, the Home Office, Parliament, the Heads of the Civil Service the PHSO do not wish to deal with what are inconvenient truths, what chance has our society and this country moving forward from Brexit and now this pandemic? It's that very behaviour of avoidance, denial, heads buried, and the bunker mentality that perpetuates corruption; surely you understand that basic premise? Like Sir Halls approach at the B.B.C until the Lord Dyson report some 25 years later, but what prompted that so long after the events?

You and your Government, the Department for Communities, the Home Office, your Anti-Corruption so called champion, the Civil Service, H.M.R.C and now our MP sadly have been doing the very same as the B.B.C did. Once it gets around our society will the Whitewash Adjudicator and retreating P.H.S.O even function as they can only function with society's trust? The pointless and avoiding H.M.R.C Serious Staff Misconduct panel too? All funded by the taxpayers including your inactive anti-corruption champion & his civil servants.

How are constituents to trust their own M.Ps after ours disappeared after the first meeting, remaining silent and avoiding? Who and what citizens are going to feel secure attending **any Tribunal** from here once they read the evidence and understand. <https://unwantedcounciltax.com/valuation-tribunal-service/> who is going to trust their councils anymore? Although I'm reasonably confidant most are honest and above board, and who is going to trust this Government Agency from both the domestic and commercial sectors.

We certainly cannot from the lack of action from yourself, John Penrose MP and others and if you're comfortable with that, I and our small community will have to be, *I'm not sure our society will be but that remains to be seen.*

We are the only party of law & order said two Conservative Home Secretaries, but we and others haven't seen that, only lawless protectionism, covering up and avoidance, criminal activity in the quest to hide what our civil servants have been doing to us, aided by others and the weaknesses in the system they have ruthlessly exploited as well as exploiting the vulnerable homeowners and tenants..... By fraud, bully boy tactics and criminal deceit.

Yours Sincerely



Mr. & Mrs. N.R. Gardiner & Mr. & Mrs. A.F. Boshier plus 3

***The world is a dangerous place to live; not because of the people who are evil, but because of the people who look on and do nothing about it. Einstein 1879 – 1955***