

To: Finance, Resources and Customer Services Policy Board

On: 04 September 2019

Report by: Director of Finance and Resources

Heading: Council Tax: Accounts for write-off

1. Summary

- 1.1 In accordance with Financial Regulation 3.5.10 a report regarding the write-off for sums over £10,000 due must be submitted to the Finance and Resources Policy Board.
- 1.2 The debt recovery process involves extensive effort by the Council and its collection agents to locate the debtor and recover the debt. During this process a stage can be reached when it is recognised that the recovery of the sums is no longer viable, and it is prudent to write-off the recovery of the outstanding liability.
- 1.3 The Council has already pursued each of the debts summarised on the attached Appendix through its follow up cycle and it is considered prudent to write-off the outstanding balance.
- 1.4 The approval for the write-off will enable the Council to prudently reflect within the financial accounts an accurate representation of the collectable debt. The Council continues to monitor the accounts and, where the circumstances of the debtor alter, will instigate further recovery action as appropriate. The level of write-off will be contained within the Council's bad debt provision.
- 1.5 An analysis of the debt proposed for write-off highlighting the reason why collection is deemed irrecoverable is shown in table 1 below:

Table 1

Council Tax		
Reason	No. Debtors	Amount
Deceased	1	£19,172.14
Sequestered	7	£82,115.62
Trust Deed	2	£23,322.50
Total	10	£124,610.26

2. Recommendations

2.1 The Board is asked to authorise the write-off of £124,610.26 as detailed above.

Implications of the Report

1. **Financial** – There has been adequate provision made for these bad debts.
 2. **HR & Organisational Development** - None
 3. **Community Planning** – None
 4. **Legal** - None
 5. **Property/Assets** – None
 6. **Information Technology** – None
 7. **Equality & Human Rights** – None
 8. **Health & Safety** - None
 9. **Procurement** – None
 10. **Risk** - None
 11. **Privacy Impact** – None
 12. **CoSLA Policy Position** - None
 13. **Climate Risk** - None
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Finance, Resources and Customer Services Policy Board – Council Tax Accounts for Write-Off

Appendix

Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Deceased	1993	£465.57
Debtor 1	Not Applicable	Deceased	1994	£568.94
Debtor 1	Not Applicable	Deceased	1995	£621.99
Debtor 1	Not Applicable	Deceased	1996	£710.35
Debtor 1	Not Applicable	Deceased	1997	£771.23
Debtor 1	Not Applicable	Deceased	1998	£798.93
Debtor 1	Not Applicable	Deceased	1999	£61.36
Debtor 1	Not Applicable	Deceased	1999	£755.38
Debtor 1	Not Applicable	Deceased	2000	£914.76
Debtor 1	Not Applicable	Deceased	2001	£192.00
Debtor 1	Not Applicable	Deceased	2002	£568.87

Finance, Resources and Customer Services Policy Board – Council Tax Accounts for Write-Off

Appendix

Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Deceased	2003	£760.27
Debtor 1	Not Applicable	Deceased	2004	£1,084.33
Debtor 1	Not Applicable	Deceased	2005	£93.69
Debtor 1	Not Applicable	Deceased	2006	£1,146.75
Debtor 1	Not Applicable	Deceased	2007	£1,309.46
Debtor 1	Not Applicable	Deceased	2008	£1,321.17
Debtor 1	Not Applicable	Deceased	2009	£1,333.18
Debtor 1	Not Applicable	Deceased	2010	£1,320.35
Debtor 1	Not Applicable	Deceased	2011	£1,044.38
Debtor 1	Not Applicable	Deceased	2012	£261.81
Debtor 1	Not Applicable	Deceased	2013	£240.86

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Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Deceased	2013	£448.23
Debtor 1	Not Applicable	Deceased	2014	£370.07
Debtor 1	Not Applicable	Deceased	2015	£60.58
Debtor 1	Not Applicable	Deceased	2016	£434.29
Debtor 1	Not Applicable	Deceased	2017	£831.21
Debtor 1	Not Applicable	Deceased	2018	£682.13
Total				£19,172.14
Debtor 2	Not Applicable	Sequestrated	2009	£543.09
Debtor 2	Not Applicable	Sequestrated	2010	£1,333.18
Debtor 2	Not Applicable	Sequestrated	2011	£1,333.18
Debtor 2	Not Applicable	Sequestrated	2012	£1,333.18

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Name	Address	Reason	Year	Amount
Debtor 2	Not Applicable	Sequestrated	2013	£901.12
Debtor 2	Not Applicable	Sequestrated	2013	£792.96
Debtor 2	Not Applicable	Sequestrated	2014	£1,010.97
Debtor 2	Not Applicable	Sequestrated	2015	£1,015.12
Debtor 2	Not Applicable	Sequestrated	2016	£1,019.34
Debtor 2	Not Applicable	Sequestrated	2017	£1,023.61
Debtor 2	Not Applicable	Sequestrated	2018	£1,050.43
Total				£11,356.18
Debtor 3	Not Applicable	Sequestrated	1996	£562.62
Debtor 3	Not Applicable	Sequestrated	1997	£639.00
Debtor 3	Not Applicable	Sequestrated	1998	£726.30

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Name	Address	Reason	Year	Amount
Debtor 3	Not Applicable	Sequestrated	1999	£576.52
Debtor 3	Not Applicable	Sequestrated	2001	£464.09
Debtor 3	Not Applicable	Sequestrated	2003	£538.69
Debtor 3	Not Applicable	Sequestrated	2004	£581.24
Debtor 3	Not Applicable	Sequestrated	2005	£914.04
Debtor 3	Not Applicable	Sequestrated	2006	£689.31
Debtor 3	Not Applicable	Sequestrated	2007	£812.63
Debtor 3	Not Applicable	Sequestrated	2008	£990.87
Debtor 3	Not Applicable	Sequestrated	2009	£714.43
Debtor 3	Not Applicable	Sequestrated	2010	£827.83
Debtor 3	Not Applicable	Sequestrated	2012	£32.41

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Name	Address	Reason	Year	Amount
Debtor 3	Not Applicable	Sequestrated	2013	£759.36
Debtor 3	Not Applicable	Sequestrated	2014	£1,079.18
Debtor 3	Not Applicable	Sequestrated	2015	£1,342.61
Debtor 3	Not Applicable	Sequestrated	2016	£1,289.13
Debtor 3	Not Applicable	Sequestrated	2017	£1,364.83
Debtor 3	Not Applicable	Sequestrated	2018	£1,400.58
Total				£16,305.67
Debtor 4	Not Applicable	Sequestrated	1999	£13.37
Debtor 4	Not Applicable	Sequestrated	2000	£43.68
Debtor 4	Not Applicable	Sequestrated	2001	£209.73
Debtor 4	Not Applicable	Sequestrated	2002	£258.13

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Name	Address	Reason	Year	Amount
Debtor 4	Not Applicable	Sequestrated	2003	£149.61
Debtor 4	Not Applicable	Sequestrated	2004	£60.62
Debtor 4	Not Applicable	Sequestrated	2005	£111.61
Debtor 4	Not Applicable	Sequestrated	2006	£414.01
Debtor 4	Not Applicable	Sequestrated	2007	£591.81
Debtor 4	Not Applicable	Sequestrated	2008	£528.78
Debtor 4	Not Applicable	Sequestrated	2009	£533.73
Debtor 4	Not Applicable	Sequestrated	2010	£721.84
Debtor 4	Not Applicable	Sequestrated	2011	£745.20
Debtor 4	Not Applicable	Sequestrated	2012	£1,225.73
Debtor 4	Not Applicable	Sequestrated	2013	£1,512.48

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Name	Address	Reason	Year	Amount
Debtor 4	Not Applicable	Sequestrated	2014	£426.73
Debtor 4	Not Applicable	Sequestrated	2015	£1,001.36
Debtor 4	Not Applicable	Sequestrated	2016	£586.29
Debtor 4	Not Applicable	Sequestrated	2017	£832.75
Debtor 4	Not Applicable	Sequestrated	2018	£1,128.25
Total				£11,095.71
Debtor 5	Not Applicable	Sequestrated	1997	£34.82
Debtor 5	Not Applicable	Sequestrated	1998	£360.96
Debtor 5	Not Applicable	Sequestrated	1999	£534.66
Debtor 5	Not Applicable	Sequestrated	2000	£180.88
Debtor 5	Not Applicable	Sequestrated	2006	£376.11

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Name	Address	Reason	Year	Amount
Debtor 5	Not Applicable	Sequestrated	2007	£1,122.40
Debtor 5	Not Applicable	Sequestrated	2008	£1,132.43
Debtor 5	Not Applicable	Sequestrated	2009	£607.37
Debtor 5	Not Applicable	Sequestrated	2011	£461.28
Debtor 5	Not Applicable	Sequestrated	2012	£747.76
Debtor 5	Not Applicable	Sequestrated	2013	£863.53
Debtor 5	Not Applicable	Sequestrated	2014	£787.63
Debtor 5	Not Applicable	Sequestrated	2015	£916.74
Debtor 5	Not Applicable	Sequestrated	2016	£884.21
Debtor 5	Not Applicable	Sequestrated	2017	£1,023.61
Debtor 5	Not Applicable	Sequestrated	2018	£1,050.43

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Name	Address	Reason	Year	Amount
Total				£11,084.82
Debtor 6	Not Applicable	Sequestrated	2003	£476.59
Debtor 6	Not Applicable	Sequestrated	2004	£764.07
Debtor 6	Not Applicable	Sequestrated	2005	£646.85
Debtor 6	Not Applicable	Sequestrated	2005	£320.44
Debtor 6	Not Applicable	Sequestrated	2006	£720.01
Debtor 6	Not Applicable	Sequestrated	2007	£426.76
Debtor 6	Not Applicable	Sequestrated	2008	£538.01
Debtor 6	Not Applicable	Sequestrated	2009	£1,045.67
Debtor 6	Not Applicable	Sequestrated	2009	£334.99
Debtor 6	Not Applicable	Sequestrated	2010	£1,138.72

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Name	Address	Reason	Year	Amount
Debtor 6	Not Applicable	Sequestrated	2011	£1,134.32
Debtor 6	Not Applicable	Sequestrated	2012	£164.55
Debtor 6	Not Applicable	Sequestrated	2015	£752.29
Debtor 6	Not Applicable	Sequestrated	2016	£1,105.52
Debtor 6	Not Applicable	Sequestrated	2017	£277.52
Debtor 6	Not Applicable	Sequestrated	2018	£67.40
Total				£9,913.71
Debtor 7	Not Applicable	Sequestrated	2007	£60.00
Debtor 7	Not Applicable	Sequestrated	2008	£849.31
Debtor 7	Not Applicable	Sequestrated	2009	£211.71
Debtor 7	Not Applicable	Sequestrated	2010	£857.03

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Name	Address	Reason	Year	Amount
Debtor 7	Not Applicable	Sequestrated	2011	£857.03
Debtor 7	Not Applicable	Sequestrated	2012	£857.03
Debtor 7	Not Applicable	Sequestrated	2013	£863.03
Debtor 7	Not Applicable	Sequestrated	2014	£866.54
Debtor 7	Not Applicable	Sequestrated	2015	£870.10
Debtor 7	Not Applicable	Sequestrated	2016	£1,065.23
Debtor 7	Not Applicable	Sequestrated	2017	£1,143.26
Debtor 7	Not Applicable	Sequestrated	2018	£1,173.20
Debtor 7	Not Applicable	Sequestrated	2016	£651.11
Debtor 7	Not Applicable	Sequestrated	2017	£903.97
Debtor 7	Not Applicable	Sequestrated	2018	£927.64

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Name	Address	Reason	Year	Amount
Total				£12,156.19
Debtor 8	Not Applicable	Sequestrated	1997	£771.23
Debtor 8	Not Applicable	Sequestrated	1999	£831.68
Debtor 8	Not Applicable	Sequestrated	2000	£836.04
Debtor 8	Not Applicable	Sequestrated	2001	£994.50
Debtor 8	Not Applicable	Sequestrated	2002	£492.95
Debtor 8	Not Applicable	Sequestrated	2004	£261.34
Debtor 8	Not Applicable	Sequestrated	2005	£286.78
Debtor 8	Not Applicable	Sequestrated	2006	£227.52
Debtor 8	Not Applicable	Sequestrated	2007	£155.87
Debtor 8	Not Applicable	Sequestrated	2007	£48.31

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Name	Address	Reason	Year	Amount
Debtor 8	Not Applicable	Sequestrated	2008	£243.53
Debtor 8	Not Applicable	Sequestrated	2009	£252.54
Debtor 8	Not Applicable	Sequestrated	2010	£252.54
Debtor 8	Not Applicable	Sequestrated	2011	£252.54
Debtor 8	Not Applicable	Sequestrated	2012	£96.34
Debtor 8	Not Applicable	Sequestrated	2013	£105.02
Debtor 8	Not Applicable	Sequestrated	2014	£234.43
Debtor 8	Not Applicable	Sequestrated	2015	£223.38
Debtor 8	Not Applicable	Sequestrated	2016	£871.39
Debtor 8	Not Applicable	Sequestrated	2017	£1,364.83
Debtor 8	Not Applicable	Sequestrated	2018	£1,400.58

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Name	Address	Reason	Year	Amount
Total				£10,203.34
Debtor 9	Not Applicable	Trust Deed	2001	£25.89
Debtor 9	Not Applicable	Trust Deed	2002	£178.82
Debtor 9	Not Applicable	Trust Deed	2003	£527.84
Debtor 9	Not Applicable	Trust Deed	2004	£667.52
Debtor 9	Not Applicable	Trust Deed	2005	£106.23
Debtor 9	Not Applicable	Trust Deed	2005	£316.78
Debtor 9	Not Applicable	Trust Deed	2005	£393.13
Debtor 9	Not Applicable	Trust Deed	2006	£856.63
Debtor 9	Not Applicable	Trust Deed	2007	£704.85
Debtor 9	Not Applicable	Trust Deed	2008	£719.22

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Name	Address	Reason	Year	Amount
Debtor 9	Not Applicable	Trust Deed	2009	£534.92
Debtor 9	Not Applicable	Trust Deed	2010	£606.47
Debtor 9	Not Applicable	Trust Deed	2011	£455.55
Debtor 9	Not Applicable	Trust Deed	2012	£857.03
Debtor 9	Not Applicable	Trust Deed	2013	£863.03
Debtor 9	Not Applicable	Trust Deed	2014	£866.54
Debtor 9	Not Applicable	Trust Deed	2015	£870.10
Debtor 9	Not Applicable	Trust Deed	2016	£634.34
Debtor 9	Not Applicable	Trust Deed	2016	£351.09
Debtor 9	Not Applicable	Trust Deed	2017	£1,111.55
Debtor 9	Not Applicable	Trust Deed	2018	£1,188.50

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Name	Address	Reason	Year	Amount
Total				£12,836.03
Debtor 10	Not Applicable	Trust Deed	2006	£513.74
Debtor 10	Not Applicable	Trust Deed	2007	£449.58
Debtor 10	Not Applicable	Trust Deed	2008	£990.87
Debtor 10	Not Applicable	Trust Deed	2009	£999.88
Debtor 10	Not Applicable	Trust Deed	2009	£155.61
Debtor 10	Not Applicable	Trust Deed	2010	£1,034.57
Debtor 10	Not Applicable	Trust Deed	2011	£1,245.76
Debtor 10	Not Applicable	Trust Deed	2012	£1,142.72
Debtor 10	Not Applicable	Trust Deed	2013	£1,150.71
Debtor 10	Not Applicable	Trust Deed	2014	£1,155.40

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Name	Address	Reason	Year	Amount
Debtor 10	Not Applicable	Trust Deed	2016	£724.49
Debtor 10	Not Applicable	Trust Deed	2017	£218.00
Debtor 10	Not Applicable	Trust Deed	2018	£705.14
Total				£10,486.47
Overall Total				£124,610.26