

To: Finance, Resources and Customer Services Policy Board

On: 31 January 2018

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
Liquidated	1	£60,868.67
Sequestrated	2	£22,794.21
Trust Deed	2	£29,396.09
Total	5	£113,058.97

2. Recommendations

2.1 The Board is asked to authorise the write-off of £113,058.97 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/Council Planning** – None
4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** –
 - a. The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** - None
9. **Procurement** – None
10. **Risk** - None
11. **Privacy Impact** - None

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

Appendix

Name	Address	Reason	Year	Amount
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2003	£921.55
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2004	£1,178.36
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2005	£1,230.94
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2006	£1,281.28
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2007	£1,309.46
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2008	£1,321.17
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2009	£1,333.18
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2010	£1,333.18
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2011	£1,333.18
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2012	£1,333.18
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2013	£1,342.50

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Name	Address	Reason	Year	Amount
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2014	£439.47
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2007	£597.99
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2008	£1,132.43
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2009	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2010	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2011	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2012	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2013	£1,150.71
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2014	£1,155.40
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2015	£1,160.15
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2016	£1,164.97

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Name	Address	Reason	Year	Amount
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2017	£1,169.85
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2007	£208.54
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2008	£1,132.43
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2009	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2010	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2011	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2012	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2013	£1,150.71
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2014	£1,155.40
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2015	£1,160.15
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2016	£1,164.97

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Name	Address	Reason	Year	Amount
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2017	£1,169.85
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2008	£318.53
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2009	£2,094.99
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2010	£2,094.99
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2011	£2,094.99
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2012	£2,094.99
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2013	£2,109.64
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2014	£2,118.23
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2016	£2,135.77
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2017	£2,262.16
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2010	£209.77

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Name	Address	Reason	Year	Amount
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2011	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2012	£1,142.72
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2013	£717.94
Estate Properties International Ltd	1353 Pollockshaws Road, Glasgow, G41 3RG	Liquidated	2013	£31.53
Total				£60,868.67
Liabe party 1	Not Applicable	Sequestrated	2012	£820.78
Liabe party 1	Not Applicable	Sequestrated	2013	£1,043.00
Liabe party 1	Not Applicable	Sequestrated	2013	£1,196.43
Liabe party 1	Not Applicable	Sequestrated	2014	£2,118.23
Liabe party 1	Not Applicable	Sequestrated	2015	£1,070.35
Liabe party 1	Not Applicable	Sequestrated	2015	£1,069.27

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

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Name	Address	Reason	Year	Amount
Liable party 1	Not Applicable	Sequestrated	2016	£2,135.77
Liable party 1	Not Applicable	Sequestrated	2017	£2,262.16
Total				£11,715.99
Liable party 2	Not Applicable	Sequestrated	2003	£126.39
Liable party 2	Not Applicable	Sequestrated	2004	£225.20
Liable party 2	Not Applicable	Sequestrated	2005	£141.27
Liable party 2	Not Applicable	Sequestrated	2006	£192.86
Liable party 2	Not Applicable	Sequestrated	2007	£201.21
Liable party 2	Not Applicable	Sequestrated	2008	£25.98
Liable party 2	Not Applicable	Sequestrated	2010	£341.00
Liable party 2	Not Applicable	Sequestrated	2011	£118.09

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Name	Address	Reason	Year	Amount
Liable party 2	Not Applicable	Sequestrated	2012	£857.03
Liable party 2	Not Applicable	Sequestrated	2013	£863.03
Liable party 2	Not Applicable	Sequestrated	2014	£164.99
Liable party 2	Not Applicable	Sequestrated	2015	£1,074.73
Liable party 2	Not Applicable	Sequestrated	2016	£1,748.79
Liable party 2	Not Applicable	Sequestrated	2017	£2,023.96
Liable party 2	Not Applicable	Sequestrated	2014	£499.84
Liable party 2	Not Applicable	Sequestrated	2015	£1,015.12
Liable party 2	Not Applicable	Sequestrated	2016	£435.12
Liable party 2	Not Applicable	Sequestrated	2017	£1,023.61
Total				£11,078.22

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Name	Address	Reason	Year	Amount
Liable party 3	Not Applicable	Trust Deed	1998	£473.38
Liable party 3	Not Applicable	Trust Deed	2001	£435.53
Liable party 3	Not Applicable	Trust Deed	2002	£1,143.53
Liable party 3	Not Applicable	Trust Deed	2003	£1,271.24
Liable party 3	Not Applicable	Trust Deed	2004	£1,347.28
Liable party 3	Not Applicable	Trust Deed	2005	£899.55
Liable party 3	Not Applicable	Trust Deed	2006	£1,464.32
Liable party 3	Not Applicable	Trust Deed	2007	£1,496.53
Liable party 3	Not Applicable	Trust Deed	2008	£680.08
Liable party 3	Not Applicable	Trust Deed	2009	£1,370.73
Liable party 3	Not Applicable	Trust Deed	2010	£1,523.63

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Name	Address	Reason	Year	Amount
Liable party 3	Not Applicable	Trust Deed	2011	£1,372.43
Liable party 3	Not Applicable	Trust Deed	2012	£1,098.40
Liable party 3	Not Applicable	Trust Deed	2013	£248.29
Liable party 3	Not Applicable	Trust Deed	2014	£1,540.53
Liable party 3	Not Applicable	Trust Deed	2015	£1,135.65
Liable party 3	Not Applicable	Trust Deed	2017	£959.80
			Total	£18,460.90
Liable party 4	Not Applicable	Trust Deed	2005	£6.75
Liable party 4	Not Applicable	Trust Deed	2006	£744.87
Liable party 4	Not Applicable	Trust Deed	2007	£807.20
Liable party 4	Not Applicable	Trust Deed	2009	£1,333.18

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Name	Address	Reason	Year	Amount
Liable party 4	Not Applicable	Trust Deed	2010	£1,258.47
Liable party 4	Not Applicable	Trust Deed	2011	£120.08
Liable party 4	Not Applicable	Trust Deed	2012	£812.33
Liable party 4	Not Applicable	Trust Deed	2013	£1,195.68
Liable party 4	Not Applicable	Trust Deed	2014	£1,347.96
Liable party 4	Not Applicable	Trust Deed	2015	£905.61
Liable party 4	Not Applicable	Trust Deed	2016	£1,038.23
Liable party 4	Not Applicable	Trust Deed	2017	£1,364.83
Total				£10,935.19
OVERALL TOTAL				£113,058.97