

To: Finance, Resources and Customer Services Policy Board

On: 14 November 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
Dissolved	1	£12,083.74
Sequestrated	16	£235,897.78
Trust Deed	6	£76,609.32
Irrecoverable	1	£19,798.83
Total	24	£344,389.67

2. Recommendations

2.1 The Board is asked to authorise the write-off of £344,389.67 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
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Finance, Resources and Customer Services Policy Board – Council Tax Accounts for Write Off

Appendix

Name	Address	Reason	Year	Amount
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2008	£152.02
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2009	£954.23
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2010	£954.23
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2011	£954.23
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2012	£954.23
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2013	£1,420.40
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2014	£1,426.65
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2015	£1,302.71
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2016	£2,331.74
Icon Developments Scotland Limited	8 Newmilns Gardens, Kilmarnock, KA3 6FX	Dissolved	2017	£1,633.30
Total				£12,083.74

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

Appendix

Name	Address	Reason	Year	Amount
Liable parties 1	Not applicable	Sequestrated	2007	£210.80
Liable parties 1	Not applicable	Sequestrated	2008	£1,462.64
Liable parties 1	Not applicable	Sequestrated	2009	£1,710.39
Liable parties 1	Not applicable	Sequestrated	2010	£1,693.29
Liable parties 1	Not applicable	Sequestrated	2011	£779.83
Liable parties 1	Not applicable	Sequestrated	2012	£708.69
Liable parties 1	Not applicable	Sequestrated	2013	£1,047.46
Liable parties 1	Not applicable	Sequestrated	2014	£1,299.83
Liable parties 1	Not applicable	Sequestrated	2015	£1,305.16
Liable parties 1	Not applicable	Sequestrated	2016	£822.25
Liable parties 1	Not applicable	Sequestrated	2007	£265.34

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

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Name	Address	Reason	Year	Amount
Liable parties 1	Not applicable	Sequestrated	2016	£1,615.00
Liable parties 1	Not applicable	Sequestrated	2017	£1,328.28
Total				£14,248.96
Liable parties 2	Not applicable	Sequestrated	1997	£771.23
Liable parties 2	Not applicable	Sequestrated	1998	£35.03
Liable parties 2	Not applicable	Sequestrated	1999	£831.68
Liable parties 2	Not applicable	Sequestrated	2000	£914.76
Liable parties 2	Not applicable	Sequestrated	2001	£994.50
Liable parties 2	Not applicable	Sequestrated	2002	£798.26
Liable parties 2	Not applicable	Sequestrated	2003	£448.10
Liable parties 2	Not applicable	Sequestrated	2004	£1,178.36

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Name	Address	Reason	Year	Amount
Liable parties 2	Not applicable	Sequestrated	2006	£1,281.28
Liable parties 2	Not applicable	Sequestrated	2007	£157.02
Liable parties 2	Not applicable	Sequestrated	2008	£1,114.17
Liable parties 2	Not applicable	Sequestrated	2015	£1,353.51
Liable parties 2	Not applicable	Sequestrated	2016	£1,359.13
Liable parties 2	Not applicable	Sequestrated	2017	£1,114.83
Total				£12,351.86
Liable parties 3	Not applicable	Sequestrated	2009	£1,523.63
Liable parties 3	Not applicable	Sequestrated	2010	£1,523.63
Liable parties 3	Not applicable	Sequestrated	2011	£1,523.63
Liable parties 3	Not applicable	Sequestrated	2012	£1,523.63

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Name	Address	Reason	Year	Amount
Liable parties 3	Not applicable	Sequestrated	2013	£1,534.28
Liable parties 3	Not applicable	Sequestrated	2014	£1,540.53
Liable parties 3	Not applicable	Sequestrated	2015	£1,546.86
Liable parties 3	Not applicable	Sequestrated	2016	£1,553.29
Liable parties 3	Not applicable	Sequestrated	2017	£1,559.80
Total				£13,829.28
Liable parties 4	Not applicable	Sequestrated	2002	£796.38
Liable parties 4	Not applicable	Sequestrated	2003	£914.11
Liable parties 4	Not applicable	Sequestrated	2004	£961.28
Liable parties 4	Not applicable	Sequestrated	2005	£1,007.81
Liable parties 4	Not applicable	Sequestrated	2006	£1,053.76

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Name	Address	Reason	Year	Amount
Liable parties 4	Not applicable	Sequestrated	2007	£1,074.71
Liable parties 4	Not applicable	Sequestrated	2008	£1,077.64
Liable parties 4	Not applicable	Sequestrated	2009	£1,080.64
Liable parties 4	Not applicable	Sequestrated	2010	£1,080.64
Liable parties 4	Not applicable	Sequestrated	2001	£1,080.64
Liable parties 4	Not applicable	Sequestrated	2012	£1,080.64
Liable parties 4	Not applicable	Sequestrated	2013	£1,082.97
Liable parties 4	Not applicable	Sequestrated	2014	£1,084.34
Liable parties 4	Not applicable	Sequestrated	2015	£1,085.72
Liable parties 4	Not applicable	Sequestrated	2016	£1,087.13
Liable parties 4	Not applicable	Sequestrated	2017	£438.71

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Name	Address	Reason	Year	Amount
Total				£15,987.12
Liable parties 5	Not applicable	Sequestrated	2002	£269.92
Liable parties 5	Not applicable	Sequestrated	2003	£80.81
Liable parties 5	Not applicable	Sequestrated	2005	£1,091.46
Liable parties 5	Not applicable	Sequestrated	2006	£1,281.28
Liable parties 5	Not applicable	Sequestrated	2007	£1,309.46
Liable parties 5	Not applicable	Sequestrated	2008	£1,321.17
Liable parties 5	Not applicable	Sequestrated	2009	£1,227.77
Liable parties 5	Not applicable	Sequestrated	2010	£536.74
Liable parties 5	Not applicable	Sequestrated	2011	£1,012.76
Liable parties 5	Not applicable	Sequestrated	2012	£1,016.99

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Name	Address	Reason	Year	Amount
Liable parties 5	Not applicable	Sequestrated	2013	£1,124.49
Liable parties 5	Not applicable	Sequestrated	2014	£1,225.26
Liable parties 5	Not applicable	Sequestrated	2015	£1,154.68
Liable parties 5	Not applicable	Sequestrated	2016	£1,345.34
Liable parties 5	Not applicable	Sequestrated	2018	£1,400.58
Total				£15,398.71
Liable parties 6	Not applicable	Sequestrated	1997	£595.95
Liable parties 6	Not applicable	Sequestrated	1998	£617.35
Liable parties 6	Not applicable	Sequestrated	1999	£542.00
Liable parties 6	Not applicable	Sequestrated	2001	£768.48
Liable parties 6	Not applicable	Sequestrated	2002	£82.80

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Name	Address	Reason	Year	Amount
Liable parties 6	Not applicable	Sequestrated	2003	£751.58
Liable parties 6	Not applicable	Sequestrated	2004	£385.42
Liable parties 6	Not applicable	Sequestrated	2005	£798.29
Liable parties 6	Not applicable	Sequestrated	2006	£921.24
Liable parties 6	Not applicable	Sequestrated	2007	£351.14
Liable parties 6	Not applicable	Sequestrated	2008	£854.50
Liable parties 6	Not applicable	Sequestrated	2009	£903.65
Liable parties 6	Not applicable	Sequestrated	2010	£1,333.18
Liable parties 6	Not applicable	Sequestrated	2011	£1,333.18
Liable parties 6	Not applicable	Sequestrated	2012	£1,333.18
Liable parties 6	Not applicable	Sequestrated	2013	£1,342.50

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Name	Address	Reason	Year	Amount
Liable parties 6	Not applicable	Sequestrated	2014	£1,347.96
Liable parties 6	Not applicable	Sequestrated	2015	£1,353.51
Liable parties 6	Not applicable	Sequestrated	2016	£1,359.13
Liable parties 6	Not applicable	Sequestrated	2017	£1,364.83
Total				£18,339.87
Liable parties 7	Not applicable	Sequestrated	2012	£1,951.50
Liable parties 7	Not applicable	Sequestrated	2013	£2,109.64
Liable parties 7	Not applicable	Sequestrated	2014	£2,118.23
Liable parties 7	Not applicable	Sequestrated	2015	£2,126.94
Liable parties 7	Not applicable	Sequestrated	2016	£2,135.77
Liable parties 7	Not applicable	Sequestrated	2017	£2,262.16

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Name	Address	Reason	Year	Amount
Total				£12,704.24
Liable parties 8	Not applicable	Sequestrated	1994	£28.44
Liable parties 8	Not applicable	Sequestrated	1997	£146.60
Liable parties 8	Not applicable	Sequestrated	1998	£193.23
Liable parties 8	Not applicable	Sequestrated	1999	£161.78
Liable parties 8	Not applicable	Sequestrated	2000	£202.20
Liable parties 8	Not applicable	Sequestrated	2001	£124.32
Liable parties 8	Not applicable	Sequestrated	2001	£102.76
Liable parties 8	Not applicable	Sequestrated	2003	£879.32
Liable parties 8	Not applicable	Sequestrated	2004	£1,010.03
Liable parties 8	Not applicable	Sequestrated	2005	£1,055.09

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Name	Address	Reason	Year	Amount
Liable parties 8	Not applicable	Sequestrated	2006	£1,009.36
Liable parties 8	Not applicable	Sequestrated	2007	£1,496.53
Liable parties 8	Not applicable	Sequestrated	2008	£1,509.90
Liable parties 8	Not applicable	Sequestrated	2009	£1,363.63
Liable parties 8	Not applicable	Sequestrated	2010	£805.64
Liable parties 8	Not applicable	Sequestrated	2010	£887.22
Liable parties 8	Not applicable	Sequestrated	2011	£2,094.99
Liable parties 8	Not applicable	Sequestrated	2012	£72.53
Liable parties 8	Not applicable	Sequestrated	2012	£147.09
Liable parties 8	Not applicable	Sequestrated	2012	£694.51
Liable parties 8	Not applicable	Sequestrated	2013	£2,109.64

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Name	Address	Reason	Year	Amount
Liable parties 8	Not applicable	Sequestrated	2014	£2,118.23
Liable parties 8	Not applicable	Sequestrated	2015	£2,126.94
Liable parties 8	Not applicable	Sequestrated	2016	£2,135.77
Liable parties 8	Not applicable	Sequestrated	2017	£1,087.49
Total				£23,563.24
Liable parties 9	Not applicable	Sequestrated	2009	£434.65
Liable parties 9	Not applicable	Sequestrated	2010	£1,333.18
Liable parties 9	Not applicable	Sequestrated	2011	£1,333.18
Liable parties 9	Not applicable	Sequestrated	2012	£1,333.18
Liable parties 9	Not applicable	Sequestrated	2013	£1,342.50
Liable parties 9	Not applicable	Sequestrated	2014	£1,347.96

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Name	Address	Reason	Year	Amount
Liable parties 9	Not applicable	Sequestrated	2015	£1,353.51
Liable parties 9	Not applicable	Sequestrated	2016	£1,359.13
Liable parties 9	Not applicable	Sequestrated	2017	£1,034.84
Total				£10,872.13
Liable parties 10	Not applicable	Sequestrated	2007	£411.44
Liable parties 10	Not applicable	Sequestrated	2008	£1,322.26
Liable parties 10	Not applicable	Sequestrated	2009	£1,333.18
Liable parties 10	Not applicable	Sequestrated	2010	£1,333.18
Liable parties 10	Not applicable	Sequestrated	2011	£1,333.18
Liable parties 10	Not applicable	Sequestrated	2012	£1,333.18
Liable parties 10	Not applicable	Sequestrated	2013	£1,342.50

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Name	Address	Reason	Year	Amount
Liable parties 10	Not applicable	Sequestrated	2014	£1,047.96
Liable parties 10	Not applicable	Sequestrated	2015	£1,353.51
Liable parties 10	Not applicable	Sequestrated	2016	£1,359.13
Liable parties 10	Not applicable	Sequestrated	2017	£1,364.83
Total				£13,534.35
Liable parties 11	Not applicable	Sequestrated	2008	£1,066.79
Liable parties 11	Not applicable	Sequestrated	2010	£1,714.09
Liable parties 11	Not applicable	Sequestrated	2011	£752.40
Liable parties 11	Not applicable	Sequestrated	2012	£459.96
Liable parties 11	Not applicable	Sequestrated	2013	£1,726.07
Liable parties 11	Not applicable	Sequestrated	2014	£1,733.09

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Name	Address	Reason	Year	Amount
Liable parties 11	Not applicable	Sequestrated	2015	£1,740.22
Liable parties 11	Not applicable	Sequestrated	2016	£1,626.55
Total				£10,819.17
Liable parties 12	Not applicable	Sequestrated	2006	£960.95
Liable parties 12	Not applicable	Sequestrated	2007	£982.09
Liable parties 12	Not applicable	Sequestrated	2008	£990.87
Liable parties 12	Not applicable	Sequestrated	2009	£834.88
Liable parties 12	Not applicable	Sequestrated	2010	£396.58
Liable parties 12	Not applicable	Sequestrated	2011	£879.88
Liable parties 12	Not applicable	Sequestrated	2012	£999.88
Liable parties 12	Not applicable	Sequestrated	2013	£1,006.86

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Name	Address	Reason	Year	Amount
Liable parties 12	Not applicable	Sequestrated	2014	£1,010.97
Liable parties 12	Not applicable	Sequestrated	2015	£1,015.12
Liable parties 12	Not applicable	Sequestrated	2016	£1,019.34
Liable parties 12	Not applicable	Sequestrated	2017	£1,023.61
Total				£11,121.03
Liable parties 13	Not applicable	Sequestrated	2007	£1,286.75
Liable parties 13	Not applicable	Sequestrated	2008	£1,043.40
Liable parties 13	Not applicable	Sequestrated	2009	£697.94
Liable parties 13	Not applicable	Sequestrated	2010	£449.66
Liable parties 13	Not applicable	Sequestrated	2011	£1,591.35
Liable parties 13	Not applicable	Sequestrated	2012	£1,675.01

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Name	Address	Reason	Year	Amount
Liable parties 13	Not applicable	Sequestrated	2013	£1,829.39
Liable parties 13	Not applicable	Sequestrated	2014	£1,733.09
Liable parties 13	Not applicable	Sequestrated	2015	£1,740.22
Liable parties 13	Not applicable	Sequestrated	2016	£1,747.45
Liable parties 13	Not applicable	Sequestrated	2017	£1,754.78
Total				£15,549.04
Liable parties 14	Not applicable	Sequestrated	1998	£156.64
Liable parties 14	Not applicable	Sequestrated	2002	£609.29
Liable parties 14	Not applicable	Sequestrated	2003	£747.40
Liable parties 14	Not applicable	Sequestrated	2004	£264.00
Liable parties 14	Not applicable	Sequestrated	2005	£267.28

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Name	Address	Reason	Year	Amount
Liable parties 14	Not applicable	Sequestrated	2006	£1,030.20
Liable parties 14	Not applicable	Sequestrated	2008	£1,171.21
Liable parties 14	Not applicable	Sequestrated	2009	£1,988.03
Liable parties 14	Not applicable	Sequestrated	2007	£1,937.43
Liable parties 14	Not applicable	Sequestrated	2008	£751.02
Liable parties 14	Not applicable	Sequestrated	2009	£931.40
Liable parties 14	Not applicable	Sequestrated	2010	£2,856.81
Liable parties 14	Not applicable	Sequestrated	2011	£2,856.81
Liable parties 14	Not applicable	Sequestrated	2013	£2,876.78
Liable parties 14	Not applicable	Sequestrated	2014	£2,888.49
Liable parties 14	Not applicable	Sequestrated	2015	£396.93

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Name	Address	Reason	Year	Amount
Liable parties 14	Not applicable	Sequestrated	2015	£857.96
Liable parties 14	Not applicable	Sequestrated	2016	£141.21
Liable parties 14	Not applicable	Sequestrated	2017	£1,559.80
Liable parties 14	Not applicable	Sequestrated	1996	£11.37
Liable parties 14	Not applicable	Sequestrated	1997	£162.23
Liable parties 14	Not applicable	Sequestrated	1998	£79.60
Total				£24,541.89
Liable parties 15	Not applicable	Sequestrated	1999	£523.42
Liable parties 15	Not applicable	Sequestrated	2000	£476.80
Liable parties 15	Not applicable	Sequestrated	2001	£46.71
Liable parties 15	Not applicable	Sequestrated	2007	£237.41

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Name	Address	Reason	Year	Amount
Liable parties 15	Not applicable	Sequestrated	2008	£639.65
Liable parties 15	Not applicable	Sequestrated	2009	£480.49
Liable parties 15	Not applicable	Sequestrated	2011	£1,333.18
Liable parties 15	Not applicable	Sequestrated	2012	£1,333.18
Liable parties 15	Not applicable	Sequestrated	2013	£1,312.99
Liable parties 15	Not applicable	Sequestrated	2015	£246.65
Liable parties 15	Not applicable	Sequestrated	2014	£871.44
Liable parties 15	Not applicable	Sequestrated	2002	£693.30
Liable parties 15	Not applicable	Sequestrated	2003	£683.68
Liable parties 15	Not applicable	Sequestrated	2004	£379.23
Liable parties 15	Not applicable	Sequestrated	2005	£501.73

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Name	Address	Reason	Year	Amount
Liable parties 15	Not applicable	Sequestrated	2006	£956.28
Liable parties 15	Not applicable	Sequestrated	2007	£418.27
Total				£11,134.41
Liable parties 16	Not applicable	Sequestrated	2010	£200.89
Liable parties 16	Not applicable	Sequestrated	2011	£220.64
Liable parties 16	Not applicable	Sequestrated	2013	£473.31
Liable parties 16	Not applicable	Sequestrated	2014	£1,158.15
Liable parties 16	Not applicable	Sequestrated	2015	£1,149.59
Liable parties 16	Not applicable	Sequestrated	2016	£1,350.37
Liable parties 16	Not applicable	Sequestrated	2013	£468.62
Liable parties 16	Not applicable	Sequestrated	2014	£1,588.66

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Name	Address	Reason	Year	Amount
Liable parties 16	Not applicable	Sequestrated	2015	£1,591.09
Liable parties 16	Not applicable	Sequestrated	2016	£1,274.68
Liable parties 16	Not applicable	Sequestrated	2007	£843.34
Liable parties 16	Not applicable	Sequestrated	2008	£713.59
Liable parties 16	Not applicable	Sequestrated	2012	£306.81
Liable parties 16	Not applicable	Sequestrated	2013	£562.74
Total				£11,902.48
Liable parties 17	Not applicable	Trust Deed	2006	£565.66
Liable parties 17	Not applicable	Trust Deed	2007	£177.87
Liable parties 17	Not applicable	Trust Deed	2007	£1,091.72
Liable parties 17	Not applicable	Trust Deed	2009	£459.17

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Name	Address	Reason	Year	Amount
Liable parties 17	Not applicable	Trust Deed	2010	£1,030.01
Liable parties 17	Not applicable	Trust Deed	2011	£109.27
Liable parties 17	Not applicable	Trust Deed	2012	£860.96
Liable parties 17	Not applicable	Trust Deed	2013	£1,097.66
Liable parties 17	Not applicable	Trust Deed	2014	£1,122.30
Liable parties 17	Not applicable	Trust Deed	2015	£1,160.15
Liable parties 17	Not applicable	Trust Deed	2016	£465.70
Liable parties 17	Not applicable	Trust Deed	2016	£1,170.29
Liable parties 17	Not applicable	Trust Deed	2017	£604.11
Liable parties 17	Not applicable	Trust Deed	2017	£1,043.24
Liable parties 17	Not applicable	Trust Deed	2018	£1,400.58

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Name	Address	Reason	Year	Amount
Total				£12,358.69
Liable parties 18	Not applicable	Trust Deed	1997	£637.96
Liable parties 18	Not applicable	Trust Deed	1999	£648.23
Liable parties 18	Not applicable	Trust Deed	2000	£265.02
Liable parties 18	Not applicable	Trust Deed	2001	£211.25
Liable parties 18	Not applicable	Trust Deed	2002	£560.95
Liable parties 18	Not applicable	Trust Deed	2003	£317.24
Liable parties 18	Not applicable	Trust Deed	2004	£1,178.36
Liable parties 18	Not applicable	Trust Deed	2005	£1,046.15
Liable parties 18	Not applicable	Trust Deed	2006	£1,183.83
Liable parties 18	Not applicable	Trust Deed	2007	£1,309.46

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Name	Address	Reason	Year	Amount
Liable parties 18	Not applicable	Trust Deed	2008	£1,321.17
Liable parties 18	Not applicable	Trust Deed	2009	£725.68
Liable parties 18	Not applicable	Trust Deed	2010	£1,333.18
Liable parties 18	Not applicable	Trust Deed	2011	£671.25
Liable parties 18	Not applicable	Trust Deed	2016	£442.55
Liable parties 18	Not applicable	Trust Deed	2017	£163.88
Liable parties 18	Not applicable	Trust Deed	2018	£1,400.58
Total				£13,416.74
Liable parties 19	Not applicable	Trust Deed	2008	£169.42
Liable parties 19	Not applicable	Trust Deed	2009	£49.16
Liable parties 19	Not applicable	Trust Deed	2010	£1,303.63

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Name	Address	Reason	Year	Amount
Liable parties 19	Not applicable	Trust Deed	2011	£1,253.68
Liable parties 19	Not applicable	Trust Deed	2012	£963.63
Liable parties 19	Not applicable	Trust Deed	2013	£1,214.28
Liable parties 19	Not applicable	Trust Deed	2014	£1,540.53
Liable parties 19	Not applicable	Trust Deed	2015	£1,409.62
Liable parties 19	Not applicable	Trust Deed	2016	£1,553.29
Liable parties 19	Not applicable	Trust Deed	2017	£1,383.80
Total				£10,841.04
Liable parties 20	Not applicable	Trust Deed	2002	£139.40
Liable parties 20	Not applicable	Trust Deed	2003	£235.95
Liable parties 20	Not applicable	Trust Deed	2004	£681.53

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Name	Address	Reason	Year	Amount
Liable parties 20	Not applicable	Trust Deed	2005	£839.38
Liable parties 20	Not applicable	Trust Deed	2006	£994.12
Liable parties 20	Not applicable	Trust Deed	2007	£1,088.62
Liable parties 20	Not applicable	Trust Deed	2008	£813.40
Liable parties 20	Not applicable	Trust Deed	2009	£857.03
Liable parties 20	Not applicable	Trust Deed	2010	£815.04
Liable parties 20	Not applicable	Trust Deed	2011	£284.88
Liable parties 20	Not applicable	Trust Deed	2012	£370.18
Liable parties 20	Not applicable	Trust Deed	2012	£361.75
Liable parties 20	Not applicable	Trust Deed	2013	£766.35
Liable parties 20	Not applicable	Trust Deed	2014	£775.17

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Name	Address	Reason	Year	Amount
Liable parties 20	Not applicable	Trust Deed	2015	£1,015.12
Liable parties 20	Not applicable	Trust Deed	2016	£955.87
Liable parties 20	Not applicable	Trust Deed	2017	£1,022.88
Total				£12,016.67
Liable parties 21	Not applicable	Trust Deed	1999	£161.78
Liable parties 21	Not applicable	Trust Deed	2000	£190.96
Liable parties 21	Not applicable	Trust Deed	2001	£217.35
Liable parties 21	Not applicable	Trust Deed	2002	£217.80
Liable parties 21	Not applicable	Trust Deed	2003	£220.00
Liable parties 21	Not applicable	Trust Deed	2004	£230.22
Liable parties 21	Not applicable	Trust Deed	2005	£280.50

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

Appendix

Name	Address	Reason	Year	Amount
Liable parties 21	Not applicable	Trust Deed	2006	£581.47
Liable parties 21	Not applicable	Trust Deed	2007	£786.44
Liable parties 21	Not applicable	Trust Deed	2008	£862.07
Liable parties 21	Not applicable	Trust Deed	2009	£989.14
Liable parties 21	Not applicable	Trust Deed	2010	£792.12
Liable parties 21	Not applicable	Trust Deed	2011	£1,046.79
Liable parties 21	Not applicable	Trust Deed	2012	£1,080.63
Liable parties 21	Not applicable	Trust Deed	2013	£273.31
Liable parties 21	Not applicable	Trust Deed	2014	£659.71
Liable parties 21	Not applicable	Trust Deed	2014	£912.18
Liable parties 21	Not applicable	Trust Deed	2015	£535.89

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

Appendix

Name	Address	Reason	Year	Amount
Liable parties 21	Not applicable	Trust Deed	2016	£299.59
Liable parties 21	Not applicable	Trust Deed	2016	£260.55
Liable parties 21	Not applicable	Trust Deed	2017	£418.12
Total				£11,016.62
Liable parties 22	Not applicable	Trust Deed	1995	£132.60
Liable parties 22	Not applicable	Trust Deed	1996	£811.67
Liable parties 22	Not applicable	Trust Deed	2003	£24.00
Liable parties 22	Not applicable	Trust Deed	2007	£1,296.51
Liable parties 22	Not applicable	Trust Deed	2008	£1,479.11
Liable parties 22	Not applicable	Trust Deed	2009	£1,523.63
Liable parties 22	Not applicable	Trust Deed	2010	£1,373.98

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

Appendix

Name	Address	Reason	Year	Amount
Liable parties 22	Not applicable	Trust Deed	2011	£1,110.06
Liable parties 22	Not applicable	Trust Deed	2012	£1,473.24
Liable parties 22	Not applicable	Trust Deed	2013	£1,534.28
Liable parties 22	Not applicable	Trust Deed	2014	£1,540.53
Liable parties 22	Not applicable	Trust Deed	2015	£1,546.86
Liable parties 22	Not applicable	Trust Deed	2016	£1,553.29
Liable parties 22	Not applicable	Trust Deed	2017	£1,559.80
Total				£16,959.56
Scottish Homes	Not applicable	Irrecoverable	1993	£73.40
Scottish Homes	Not applicable	Irrecoverable	1994	£518.78
Scottish Homes	Not applicable	Irrecoverable	1995	£2,324.34

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

Appendix

Name	Address	Reason	Year	Amount
Scottish Homes	Not applicable	Irrecoverable	1996	£3,119.02
Scottish Homes	Not applicable	Irrecoverable	1997	£7,154.12
Scottish Homes	Not applicable	Irrecoverable	1998	£5,814.50
Scottish Homes	Not applicable	Irrecoverable	1999	£324.03
Scottish Homes	Not applicable	Irrecoverable	2000	£470.64
Total				£19,798.83
Overall Total				£344,389.67