



## **Officer Delegated Decision**

**Published on 31 October 2024**

**Decision:** Summary of Debt Write Offs for Council Tax, Non-Domestic Rates and Overpayment of Housing Benefit

**Decision taker:** Assistant Director Finance & S151 Officer

**Decision Date:** 31 October 2024

**Source of Delegation:** Officer scheme of delegation

**Is decision subject to Call-in?** Yes

**Deadline for Call-in:** Noon on 6 November 2024

**Is decision Exempt?** No

**Is decision urgent?** No

## **Summary**

To provide a summary of the accounts proposed for write-offs and to request approval for the write-offs.

These debts range from 2011/12 to 2024/25. The debts include Business Rates, Council Tax and Overpaid Housing Benefit

## **Decision**

### **Resolved**

- (1) That the write off of debts, as set out in the exempt appendix to the report, where the value is less than £5,000 for Council Tax, less than £5,000 for Overpayment of Housing Benefit and less than £10,000 for Business Rates, where all recovery methods have been exhausted and it be noted that these have been reviewed by the Revenue Services Manager and are available to be reviewed on request.

## **Reasons for Decision**

The Council's financial procedure rules require that recommended write offs with an outstanding balance of £5,000 and above for Council Tax, Overpayment of Housing Benefit or Sundry Debtors, and £10,000 and above for Business Rates must be approved by the Executive.

There are certain circumstances where it is practically or legally impossible to collect outstanding debts due to the Council. This includes cases where the debtor has gone into liquidation, been declared bankrupt, has died, or has left a property without trace and all reasonable efforts to trace the debtor have proven unsuccessful.

### **Alternative Options Considered**

Option 1: To not write off the debt. This old and irrecoverable debt places additional administration on the team as periodically, it is required to be reviewed and pursued. By writing off the debt, more time will be able to be focussed on reviewing debt that is more likely to be recoverable.

### **Conflicts of Interest Declared and Dispensations Granted by Head of Paid Service**

None

### **Attachments**

Report to Assistant Director Finance (Section 151 Officer)

Shiraz Sheikh  
Monitoring Officer