



## **Officer Delegated Decision**

**Published on** 22 February 2024

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

**Decision taker:** Assistant Director of Finance/S151 Officer

**Decision Date:** 22 February 2024

**Source of Delegation:** Officer Scheme of Delegation - Part 3, Paragraph 1.16

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

**Deadline for Call-in:** 12 Noon on 27 February

**Is decision exempt?** No, supporting Appendices are exempt by virtue of paragraph 3 of Schedule 12A of the Local Government Act 1972

**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 2010/11 to 2023/24.

The debts include Business Rates, Council Tax and Overpaid Housing Benefit

## **Decision**

### **Resolved**

- (1) That the proposed write off of debts where the value is less than £5,000.00 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, be approved.

## **Reasons for Decision**

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.

The financial regulations make provision for writing off debts that are uneconomical to collect or irrecoverable. The Council maintains a number of bad debt provisions in the anticipation that debts will become uncollectable, and these once agreed are charged to the relevant provision or cost centre. The provision within the council for Council Tax bad debt is £1.136m, for Overpayment of Housing Benefit debt is £1.498m and for Business Rates is £1.259m and by writing off the amount of debt mentioned in this report will not cause the provision to be exceeded. This provision is reviewed on a regular basis to ensure that we have sufficient within it.

### **Alternative Options Considered**

The following alternative options have been identified and rejected for the reasons as set out below.

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**

Summary of Debt Write Offs for Council Tax, Non-Domestic Rates and Overpayment of Housing Benefit – Public covering report

Gordon Stewart  
Chief Executive