



Officer Delegated Decision

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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: 27 June 2024

Source of Delegation: Officer Scheme of Delegation

Is decision subject to Call-in? Yes

Deadline for Call-in: Noon on 15 July 2024

Is decision Exempt? No – the appendix to the report is exempt from publication by virtue of paragraph 3 of Scheduled 12A of 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 write off of debts, as set out in the exempt appendix to the report, 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 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