



## **Officer Delegated Decision**

**Published on 03 July 2025**

**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:** 2 July 2025

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

**Deadline for Call-in:** Noon on 9 July 2025

**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 2010/11 to 2025/26.

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. These have been reviewed by the Revenue Services Manager and are available to be reviewed on request.

### **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 Section 151 Officer to note the contents of the report and approve the debts for write off as detailed in the tables in the report.

**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**

Report to Assistant Director Finance & S151 Officer

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Monitoring Officer