



DISTRICT COUNCIL
NORTH OXFORDSHIRE

Officer Delegated Decision

Published on 03 September 2026

Decision: Summary of Debt Write Offs for Council Tax and Non-Domestic Rates

Decision taker: Assistant Director Finance & S151 Officer

Decision Date: 3 September 2026

Source of Delegation: Constitution, Part 3: Officer Scheme of Delegation

Is decision subject to Call-in? Yes

Deadline for Call-in: Noon on 9 September 2026

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 2012/13 to 2026/27.

The debts include Business Rates and Council Tax.

Decision

Resolved

- (1) That the proposed write off of debts where the value is less than £5,000.00 for Council Tax, 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

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

Shiraz Sheikh
Monitoring Officer