



DISTRICT COUNCIL
NORTH OXFORDSHIRE

Officer Delegated Decision

Published on 03 September 2026

Decision: Summary of Credit Write On's 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-ons and to request approval for the write-ons.

These debts range from 2010/11 to 2024/25.

The credits include Business Rates and Council Tax.

Decision

Resolved

That:

- (1) the write-on of historic Council Tax and Business Rates credit balances as detailed in Appendix A (held by Finance) be approved;
- (2) the continued periodic review of credit balances in accordance with the Council's Financial Regulations be approved.

Reasons for Decision

Writing on non-refundable credit balances ensures accurate records, good financial management, and compliance with legal and audit requirements.

Alternative Options Considered

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

Option 1: Retain balances on the system

This option would involve leaving the historic credit balances on Council Tax and Business Rates accounts indefinitely.

Reason for rejection:

This approach is not recommended as it would result in:

Inaccurate financial records, with balances no longer reflective of actual liabilities

Misstatement of the Council's financial position

Continued administrative burden in maintaining dormant accounts

Retaining these balances would not comply with good accounting practice or audit expectations for maintaining accurate and up-to-date records.

Option 2: Continue attempts to trace and refund

This option would involve continuing to attempt tracing taxpayers and ratepayers to issue refunds for the historic credit balances.

Reason for rejection:

This option has been rejected as:

The balances date back to 2010 and earlier, with no contact from liable parties over an extended period despite credit bills being issued to the last known address.

Further attempts would represent a disproportionate use of resources relative to the value of balances

The likelihood of successfully resolving these balances is considered low.

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

None

Attachments

Shiraz Sheikh
Monitoring Officer