This report is public.	
Summary of Credit Write On's for Council Tax and Non-Domestic Rates	
Committee	Delegated powers
Date of Committee	Under delegated powers of the Assistant Director of Finance and Section 151 Officer
Portfolio Holder presenting the report	N/A
Date Portfolio Holder agreed report	N/A
Report of	Head of Revenues and Benefits Jacey Scott

Purpose of report

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.

1. Recommendations

The Section 151 Officer resolves:

1.1 Approve the write-on of historic Council Tax and Business Rates credit balances as detailed in Appendix A (held by Finance);

1.2 Approve the continued periodic review of credit balances in accordance with the Council's Financial Regulations.

2. Executive Summary

2.1 This report seeks approval to write on historic credit balances held on Council Tax and Business Rates accounts where it has not been possible to refund, transfer, or otherwise resolve those balances.

2.2 Credit balances arise where payments or adjustments exceed the liability on an account, often as a result of overpayments, changes in valuation, backdated reliefs, changes in liability, or system adjustments. While the Council continues to prioritise the repayment of such balances, a number of credits remain unclaimed or unresolved, with some dating back to 2010.

2.3 These historic balances relate to accounts where:

- The ratepayer or taxpayer can no longer be traced

- No valid claim for refund has been made over an extended period
- All reasonable steps to identify, contact, or repay the liable party have been exhausted

2.4 As a result, these balances are considered non-refundable and are recommended for formal write-on in accordance with the Council's Financial Regulations and good accounting practice.

2.5 The write-on of these balances will increase the amount of income recognised by the council and ensures that the Council's accounts accurately reflect its financial position. It also supports effective financial management by removing long-standing dormant balances from the system and enabling resources to be focused on current and active accounts.

2.6 Approval of this report will support strong financial governance, ensure compliance with audit requirements, and maintain the integrity and accuracy of the Council's financial records.

Implications & Impact Assessments

Implications	Commentary
Finance	The council will be recognising these historic write-on balances in the ledger resulting in an increase in income being recognised – gross and the amount the council will retain. Kimberley Digweed – Finance Business Partner - 21st August 2026
Legal	Appendix 1 of the report contains personal details and has not been reviewed to maintain confidentiality. The report seeks to write on the credit balances. Under Accounts and Audit Regulations 2015, the Council has a responsibility to ensure financial and operational management is effective. The proposed action promotes this. The report correctly identifies the Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992 as the applicable legislation governing Council Tax and enforcement. Reasonable efforts have been made to clear the balances so chances of parties coming forward to claim refunds appears to be low. However, if parties were to claim a refund for any overpayment of council tax, there is no statutory time limit to request this. Denzil-John Turbervill, Head of Legal Services, 2 September 2026

Risk Management	The proposal will improve the accuracy of the Council's financial records and allow the recognition of income from long-standing dormant balances. However, there remains a residual risk that a taxpayer or ratepayer may subsequently come forward with a valid claim, requiring the Council to refund the credit. This risk is considered low given the age of the balances and the extensive steps already taken to identify, contact and refund liable parties. Appropriate records will be retained to support the assessment and management of any future claims. This risk will be managed through the service operational risk. Celia Prado-Teeling, Performance & Insight Team Leader, 17 August 2026			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		x		
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	N/A			

Human Resources	N/A
Property	N/A
Consultation & Engagement	N/A

Supporting Information

3. Background

3.1 Council tax is governed by the Local Government Finance Act 1992, which sets out liability, discounts and administration of council tax accounts.

3.2 The Council Tax (Administration and Enforcement) Regulations 1992 provide rules on billing and enforcement.

3.3 Under the Accounts and Audit Regulations 2015, councils must maintain accurate financial records and present a true and fair view of their financial position.

4. Details

4.1 Credit balances arise on Council Tax and Business Rates accounts where payments received or adjustments made exceed the amount due. This can occur due to overpayments, backdated reliefs or reductions, changes in liability, or system corrections.
In most cases, credit balances are refunded promptly; however, a number of balances remain on the system where repayment is not possible.

4.2 The Council has taken reasonable and proportionate steps to resolve these balances, including:

- Issuing refund notifications to last known addresses
- Attempting contact using available records
- Undertaking tracing activity where appropriate
- Reviewing accounts for possible transfer of balances
- Offsetting credits against known liabilities where permissible

Despite these efforts, a number of balances remain unresolved.

4.3 The balances included within this report are historic in nature, with some dating back to 2010. These represent long-standing credits on closed or inactive accounts. The total value of credits proposed for write-on is 1,176,127.80, comprising:

- £1,020,279.13 relating to Council Tax
- £155,848.67 relating to Business Rates

4.4 The Council has taken reasonable and proportionate steps to resolve these balances, including:

- Issuing refund notifications to last known addresses
- Attempting contact using available records
- Reviewing accounts for possible transfer of balances
- Offsetting credits against known liabilities where permissible

Despite these efforts, a number of balances remain unresolved.

4.5 Credit balances have been considered for write-on where:

- All reasonable steps to refund or transfer the balance have been exhausted
- The liable party cannot be traced or contacted
- No claim has been made within a reasonable timeframe
- The balance is considered non-refundable in accordance with the Council's policies

5. Alternative Options and Reasons for Rejection

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

5.2 **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.

5.3 **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

5.4 The likelihood of successfully resolving these balances is considered low.

6 Conclusion and Reasons for Recommendations

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

Decision Information

Key Decision	N/A
Subject to Call in	Yes
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Credits spreadsheet (held by Finance; not published)
Background Papers	Credits September 2026
Reference Papers	n/a
Report Author	Vicki Taplin, Revenue Services Manager
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