

HOUSING BENEFIT , COUNCIL TAX, BUSINESS RATES, FORMER TENANT ARREARS AND SUNDRY DEBTORS – WRITE-OFFS

1 SUMMARY

This report details write-offs executed under delegated authority and those requiring Committee approval.

2 INTRODUCTION

- 2.1 The Corporate Director (Finance & External Services) reports that, although no provisions are included in the council tax and business rate legislation for the writing off of debt, the Accounts and Audit Regulations 1996 acknowledge that, in certain circumstances, for all practical purposes, some debts must be deemed uncollectable.
- 2.2 Appendix A to this report lists, in summary form, cases of write-off executed by the Corporate Director (Finance and External Services) under his delegated authority. Appendix B lists cases which fall outside such authority and which need this Committee's approval.
- 2.3 In all cases, diligent efforts have been made to recover debts, but have failed. In a number of cases, defaulters have moved abroad and the Council has no recovery remedy. The Corporate Director is, however, pleased to inform Members that 3 business rate and council tax cases with a total value of £804.74 which had previously been written off have now been reinstated as a result of new information.

3 RESOURCE IMPLICATIONS

- 3.1 As detailed in Appendices A and B.

4 RECOMMENDATION

It is proposed that the Committee **RESOLVES**

- (1) That items written off under the Corporate Director's delegated authority be noted.
- (2) That items shown in Appendix B be now written off in the accounts of the authority. (HRHM/HFS)

Roger Crofts

Corporate Director (Finance & External Services)

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APPENDIX A

1. National Non-Domestic Rating

7 Cases totalling £374.80 (average debt £53.54)

2. Benefits

None

3. Council Tax

44 Cases totalling £4,521.82 (average debt £102.77)

4. Former Tenant Housing Rents

None

5. Sundry Debtors

None.

APPENDIX B**National Non-Domestic Rating**

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
891	9,550.93	Debt arose from changes to transitional relief on property arising from the merger of four companies in 1992. Recent case law and advice from the DETR prevent recovery of this debt.
890	6,527.75	Debt arose from changes to transitional relief on property arising from the split of one property into 6 in 1995. The debtors have since vacated the premises. Recent case law and advice from the DETR prevent recovery of this debt.
888	894.55	Debt arose from changes to transitional relief on property arising from the split of one property into 3 in 1998. Recent case law and advice from the DETR prevent recovery of this debt.
886	5,205.70	Company in administrative receivership, dividend unlikely.
884	4,733.62	Company in Administration – dividend unlikely.
883	3,865.29	Company in Administration.
882	3,379.72	Company in liquidation – no dividends available.
881	1,245.80	Company in liquidation – dividend unlikely.
8 Cases	35,403.36	

Council Tax

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
869	844.99	Debtor deceased, property rented, no assets in estate.
858	664.23	Debtor abandoned property and is now living abroad.
2 Cases	1,509.22	