

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

1 INTRODUCTION

- 1.1. 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 now acknowledge that, in certain circumstances, for all practical purposes, some debts must be deemed uncollectable.
- 1.2. Appendix A to this report lists, in summary form, cases of write-off executed by the Corporate Director (Finance & External Services) under his delegated authority. Appendix B lists cases which fall outside such authority and which need this Committee's approval.
- 1.3. 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 four Business Rate and council tax cases with a total value of £171.76 which had previously been written off have now been reinstated as a result of new information.

2 RESOURCE IMPLICATIONS

- 2.1. As detailed in Appendices A and B

3 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)

Background Papers:

None.

For further information please contact Lissa Higby (01702) 546366

APPENDIX A

1 National Non-Domestic Rating

1 Case value £4.29

2 Benefits

77 Cases value £9,422.83 (average debt £122.37)

3 Council Tax

10 Cases value £708.50 (average debt £70.85)

4 Former Tenant Housing Rents

None.

5 Sundry Debtors

None.

APPENDIX B

National Non-Domestic Rating

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
423	14,422.00	Company in administration.
424	1,261.78	Company ceased trading
2Cases	15,683.78	

Council Tax

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
414	876.72	Debtor living in Scotland, no forwarding address, states has no intention of paying.

Benefits

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
1418	931.34	Claimant deceased, address of next of kin unknown.
2093	588.00	Claimant absconded – unable to trace.
40691	1,036.70	Claimant absconded – unable to trace.
38001	653.28	Claimant absconded – unable to trace.
38014	734.94	Claimant absconded – unable to trace.
44163	2,071.25	Income support ceased when claimant reached age 60, benefit not adjusted. Claimant has appealed against overpayment.
1932	1,300.80	Computer system problem led to incorrect adjustment of rent, creating overpayment.
7 Cases	7,316.31	