

HOUSING 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 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 and 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 7 business rate and council tax cases with a total value of £272.06 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)

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APPENDIX A

1. National Non-Domestic Rating

5 Cases totalling £707.43 (average debt £141.49)

2. Benefits

None

3. Council Tax

43 Cases totalling £6,885.92 (average debt £160.14))

4. Former Tenant Housing Rents

42 Cases totalling £3,329.06 (average debt £79.26)

5. Sundry Debtors

None

APPENDIX B

National Non-Domestic Rating

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
1095	748.51	Debtor absconded – unable to trace.
1096	626.96	Debtor absconded – unable to trace.
1099	2,381.78	Debtor deceased – no funds available.
1100	2,740.37	Debtor club disbanded – no assets available.
1101	843.86	Company wound up – no prospect of distribution to creditors.
1102	5,825.35	Company in liquidation.
1104	895.71	Company dissolved.
1105	776.72	Debtor absconded – unable to trace.
1106	1,280.32	Unable to identify debtor.
1107	1,644.78	Unable to identify debtor.
1100	1,243.85	One debtor in prison, the other does not have sufficient funds to settle the debt.
11 items	<u>19,008.21</u>	

Council Tax

CASE NO.	AMOUNT	REASON FOR WRITE-OFF
	£	
1111	550.61	Debt to be written off by order of Magistrates.
1148	1,507.00	Debt to be written off by order of Magistrates.
2 Cases	2,057.61	

Former Tenant Housing Rent

1	530.82	Debtor absconded – unable to trace.
2	832.30	Debtor absconded – unable to trace.
2 cases	1,363.12	