

Report of the Director of Resources

IRRECOVERABLE COUNCIL TAX, HOUSING BENEFIT OVERPAYMENTS, NON-DOMESTIC RATES AND SUNDRY DEBTS**1 Purpose of Report**

To request approval for the write off of irrecoverable debts.

1 Executive Summary

The Borough Council has the power to write-off irrecoverable Non-Domestic Rates, Council Tax, Sundry Debts and Housing Benefit Overpayments at the discretion of the Committee.

2 Appendices

Further detail of debt for write off.

APPENDIX	TYPE OF DEBT	AMOUNT
A	Council Tax over £3,000	£20,169.34
B	Housing Benefit Overpayments over £2,000	£6,966.80
C	Non-Domestic Rates over £2,000	£25,924.67

3 Proposed Action:

3.1 The Committee is invited to **RESOLVE** the write-off of **£53,060.81** irrecoverable Council Tax, Housing Benefit Overpayments and Non-Domestic Rates.

3.2 The Committee is invited to **RESOLVE** to note that an amount of **£24,450.07** has been written off under the delegated powers of the Section 151 Officer.

4 Background

There are periodical reviews of outstanding debts for Non-Domestic Rates, Council Tax, Sundry Debts and Housing Benefit Overpayments and sums deemed to be uncollectible are recommended for write-off.

5 Discussion

5.1 The Section 151 Officer has reviewed the amounts stated and has written them off under delegated powers in accordance with financial regulations.

5.2 All appropriate action has been taken. Debts have been thoroughly pursued

via legal action in the Magistrates' or County Court; visits have been carried out by Council officers and specialist tracing/collection agencies. In all cases the debts were deemed to be irrecoverable.

- 5.3 In the circumstances where any debts have been written off against the provision for bad debts and the whereabouts of the individual are subsequently discovered, action may still be taken to recover the debt. Should successful recovery be achieved, this would be written back against the provision in accordance with best practice.
- 5.4 A total of £24,450.07 irrecoverable Council Tax, Housing Benefit Overpayments, Non-Domestic Rates and Sundry Debts have been written off under delegated powers as follows:

TYPE OF DEBT	NUMBER OF ACCOUNTS	AMOUNT
Council Tax	10	£7,768.98
Housing Benefit Overpayments	69	£10,656.26
Non-Domestic Rates	2	£2,807.03
Sundry Debt	12	£3,217.80

6 Legal Powers

- 6.1 Section 151 of the Local Government Act 1972 requires that local authorities make arrangements for the proper administration of their financial affairs. Part of these arrangements includes arrangements for the writing-off of debts.
- 6.2 Section 101 of the Local Government Act 1972 permits the Council to delegate certain powers, duties and functions to Committees. The power to write-off debts of £2,000 and over is delegated to this Committee.

7 Financial and Value For Money Implications

There are no direct revenue implications as adequate provision has been made within the accounts for bad debts.

8 Risk Analysis

None

9 Implications for Resources

None

10 Implications for Stronger and Safer Communities

None

11 Implications for Equalities

None

12 Author and Contact Officer

Richard Watson, Business Rates Manager

13 Consultees

Nigel Robinson, Principal Revenue and Benefits Manager

Appendix A

Council Tax with a balance outstanding of over £2,000 where the sums are deemed to be irrecoverable

Account	Name	Address	Amount	Date	Reason
800588425	Euro accommodation & Social Care	74 Elsdon Road	£3,034.93	09/07/2004	No recovery options available
800663615	Euro accommodation & Social Care	19 Cottessmore Way	£3,620.94	20/05/2005	No recovery options available
800685479	Euro accommodation & Social Care	47B Gordon Road	£3,854.86	01/01/2007	No recovery options available
800668784	Euro accommodation & Social Care	48 Northampton Road	£4,132.82	21/06/2007	No recovery options available
800301760	Mr H	12 Leys Road	£5,525.79	14/02/2014	Forwarding address not known
	TOTAL		£20,169.34		

Appendix B

Housing Benefit Overpayment payers with a balance outstanding of over £2,000 where the sums are deemed to be irrecoverable

Account	Name	Address	Amount	Date	Reason
101042207	Miss W	22 Jubilee Crescent	£4,549.90	11/06/2012	Debt relief order issued
100210388	Mr W	57 Guillemot Lane	£2,416.90	09/08/1995	No recovery options available
	TOTAL		£6,966.80		

Appendix C

Non-Domestic Rates ratepayers with a balance outstanding of over £2,000 where the sums are deemed to be irrecoverable

Account	Name	Address	Amount	Date	Reason
600904632	Mr F	88 Doddington Road	£3,877.05	28/07/2013	Forwarding address not known
600905343	LDPE Ltd	4/5 Midland Business Units	£8,825.38	26/06/2013	No trace of the company
600908670	Inchford Agencies Ltd	121 Nest Farm Crescent	£13,222.24	01/09/2014	Dissolved
	TOTAL		£25,924.67		

