

<b>Subject:</b>	Council Tax Debts	<b>Status:</b>	For Publication
<b>Report to:</b>	Cabinet	<b>Date:</b>	5 <sup>th</sup> September 2012
<b>Report of:</b>	<b>Head of Customer Services and ICT</b>	<b>Portfolio Holder:</b>	<b>Customers, Licensing and Legal</b>
<b>Key Decision:</b>	<input type="checkbox"/> Forward Plan <input type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>
<b>Community Impact Assessment:</b>	Required:	No	Attached: No
<b>Biodiversity Impact Assessment</b>	Required:	No	Attached: No
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<b>1.</b>	<b>RECOMMENDATION(S)</b>
1.1	Members are recommended to approve the write-off of £62,693.95 in respect of irrecoverable debts.

**2. PURPOSE OF REPORT**

2.1 The purpose of the report is to request member authority to write-off £62,693.95 in respect of irrecoverable National Non-Domestic Rates (NNDR) debts which are above the delegated limit of £5,000 (Appendix 1).

**3. CORPORATE PRIORITIES**

3.1 The matters discussed in this report impact directly on the following corporate priorities:

- **Responsive and value for money local services** – responding to and meeting the different needs of customers and improving the cost effectiveness of services.

**4. RISK ASSESSMENT IMPLICATIONS**

4.1 There are no specific risk issues for members to consider arising from this report.

**5. BACKGROUND AND OPTIONS**

- 5.1 It is prudent practice to clear any debts from the ledgers which are now deemed to be irrecoverable.
- 5.2 The sum of £62,693.95 is regarded as irrecoverable in respect of non-domestic rates due to, amongst other causes, bankruptcy, liquidation and no forwarding address and is recommended for write-off. Accounts with a debt to be written off have been checked thoroughly by contacting other local authorities, landlords, solicitors and new occupiers. A creditor's claim has been lodged for all businesses or individuals who have gone into liquidation or have been made bankrupt.
- 5.3 A record of all debts written off is maintained in the event that there is an opportunity for future collections.
- 5.4 The cost of write-off for NNDR does not fall on the council fund directly, but it absorbed by central government through the national pooling arrangement.

**COMMENTS FROM STATUTORY OFFICERS:**

**6. SECTION 151 OFFICER**

6.1 Financial matters are dealt with in the report. As the invoices in Appendix 1 are over £5,000 each, they require Member approval to write-off.

**7. MONITORING OFFICER**

7.1 Unless specifically commented upon within the report, there are no specific implications for consideration.

**8. HEAD OF PEOPLE AND POLICY (ON BEHALF OF THE HEAD OF PAID SERVICE)**

8.1 Unless specifically commented on in the report, there are no specific implications for consideration.

**9. CONSULTATION CARRIED OUT**

9.1 N/A

**10. CONCLUSION**

10.1 The write-offs are within the provisions available and the recommendation to write-off is made within the grounds of prudence before the financial year-end.

No background papers