

Subject:	Council Tax & Non-Domestic Rate write offs	Status:	For Publication
Report to:	Cabinet	Date:	13 th September 2017
Report of:	Head of Finance & Property Services	Portfolio Holder:	Resources & Customers
Key Decision:	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required:	No	Attached: No
Biodiversity Impact Assessment	Required:	No	Attached: No
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1.	RECOMMENDATION(S)
1.1	Members are recommended to approve the write off of £100,709.13 in respect of irrecoverable Non-Domestic Rate debt.
1.2	Members are recommended to approve the write off of £6413.46 in respect of irrecoverable Council Tax debt.

2. PURPOSE OF REPORT

2.1 The purpose of the report is to request member authority to write off bad debts of Non-Domestic Rates which are above the delegated limit of £5000 (see appendix)

3. CORPORATE PRIORITIES

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

- **A connected and successful Rossendale that welcomes sustainable growth:** our priority is to ensure that we are well connected to our residents, key partners and stakeholders. We want to make the most of every pound we spend and we are always looking for new and innovative ways to make the resources we do have, work harder for us.
- **A proud, healthy and vibrant Rossendale:** our priority is to ensure that we are creating and maintaining a healthy and vibrant place for people to live and visit.

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 £100,709.13 is regarded as irrecoverable in respect of NNDR; the companies in question having variously dissolved or gone into liquidation and the debt are therefore recommended for write off.

5.3 The sum of £6413.46 is regarded as irrecoverable in respect of Council Tax; the individual in question is now deceased and without estate debt is therefore recommended for write off.

5.4 A record of all debts written off is maintained in the event that there is an opportunity for future collections.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 Financial matters are noted in the report.

6.2 The Council has previously set aside a general provision for potential bad debts. That said the actual direct cost to council is:

- NNDR £40,300 (40%)
- Council Tax £960 (c 15%)

7. MONITORING OFFICER

7.1 There are no specific implications arising from the report as all means of recovery have presently been exhausted.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 The proposed write offs set out in this report are recommended in accordance with the Council's agreed write off policies and procedures.

All write-offs are considered with due regard on their own merit as required. This report is not proposing new services, policies, strategies, or plans (or significant changes to or reviews of them). It does not propose decisions about budget cuts or service changes/reductions. It is determined therefore, that this report is unlikely to have any adverse impacts under the Council's Equality Policy or associated equality duties, and has not been assessed for equalities impacts.

No HR implications arising from this report.

9. CONCLUSION

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