

Decision by Portfolio Holder



Report reference: FIN-004-2017/18

Date of report: 12 March 2018

**Epping Forest
District Council**

Portfolio: Finance

Author: Rob Pavey (Ext) 4211

Democratic Services: J Leither

Subject: Write-off of Council Tax and Business Rates debts over £2,500

Decision: That with each item, Council Tax in the sum of £106,881.55 and Business Rates in the sum of £116,221.22 be written off as irrecoverable.

ADVISORY NOTICE:

***A Portfolio Holder may not take a decision on a matter on which he/she has declared a Pecuniary interest.
A Portfolio Holder with a non-pecuniary interest must declare that interest when exercising delegated powers.***

I have read and approve/do not approve (delete as appropriate) the above decision:

Comments/further action required:

Signed: Cllr G Mohindra

Date: 12th March 2018

Non-pecuniary interest declared by Portfolio Holder/ conflict of non-pecuniary interest declared by any other consulted Cabinet Member:

None

*Dispensation granted by Standards Committee:
Yes/No or n/a*

N/A

Office use only:

Call-in period begins: 13th March 2018

Expiry of Call-in period: 19th March 2018

***After completion, one copy of this pro forma should be returned to
Democratic Services IMMEDIATELY***

Reason for decision:

Full recovery procedures have been applied and the debts have proved irrecoverable.

Options considered and rejected:

To continue recovery action

Background Report:

1 The collectable debit for Council Tax and Business Rates annually is around £86m and £36m. Although the vast majority is collected with in-year collection rates around 98% there are

**Initialled as original copy by
Portfolio Holder:**

some debts which unfortunately prove uncollectable. This item is presented to seek authority to write-off Council Tax and Business Rates for various periods. Schedules setting out the details of the debts and reasons for write-offs have been placed in the Members Room should members wish to review the details of any individual debts.

2 Full recovery action has been undertaken to recover all debts but as indicated in the schedule they have proved irrecoverable. If any member wishes to raise queries on the write off with reference to any particular debt then they should address any query directly to Rob Pavey Assistant Director (Revenues).

3 It is recommended in this report that Council Tax debts of £106,881.55 and Business Rates debts of £116,221.22 be written off as irrecoverable.

Resource Implications:

In setting its annual budget the Council includes an allowance for amounts of Council Tax and Business Rates that prove not to be collectable. There are therefore no additional budget implications.

Legal and Governance Implications:

N/A

Safer, Cleaner and Greener Implications:

N/A

Consultation Undertaken:

N/A

Background Papers:

Schedules have been placed in Members Room

Impact Assessments:

N/A

Risk Management:

N/A

Key Decision Reference (Y/N): N

Equality Analysis:

The Equality Act 2010 requires that the Public Sector Equality Duty is actively applied in decision-making. This means that the equality information provided to accompany this report is essential reading for all members involved in the consideration of this report. The equality information is provided at Appendix 1 to the report.