

Decision by Portfolio Holder



Report reference: FIN-004-2016/17

Date of report: 14 March 2017

**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 £47,806.99 and Business Rates in the sum of £37,425.09, 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: 16th March 2017

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*

Office use only:

Call-in period begins: 24/03/2017

Expiry of Call-in period: 30/03/2017

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

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

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 the Director of Resources.

3. All recommendations for write off have been agreed by the Director of Resources and it is recommended in this report that Council Tax debts of £47,806.99 and Business Rates debts of £37,425.09, 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

Due Regard Record

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

There are no equality implications with this decision.