

WARWICK DISTRICT COUNCIL

TO: RESOURCES SUB-COMMITTEE - 7<sup>TH</sup> FEBRUARY 2000

SUBJECT: IRRECOVERABLE COUNCIL TAX AND NON-DOMESTIC RATES

FROM: FINANCE

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1. PURPOSE OF REPORT

1.1 Under paragraph 4.4 of the Council's Code of Financial Practice the authority of this Sub-Committee is required to write-off amounts due to this Council in excess of £500.

2. IRRECOVERABLE DEBTS

2.1 Appendix A gives detail of Council Tax cases over £500 totalling £3,705.74 where it has not been possible to recover the outstanding sums for the reasons shown.

2.2 Appendix B gives detail of Non-Domestic Rates cases over £500 totalling £11,704.57 where it has not been possible to recover the outstanding sums for the reasons shown.

3. KEY ISSUE STRATEGIES

3.1 Irrecoverable Debts are a demonstration of how the Council must assess the likely outcome of continuing to pursue these difficult to collect debts. It is an illustration of how the Council must use its resources effectively, in accordance with the Joint

Working and Public Participation Key Issues.

3.2 In reviewing the accounts listed for write-off for the consideration of this Sub-Committee, the guidelines included in the Councils Corporate Debt Policy have been followed. These guidelines were formulated in accordance with the Equality/Equal Access Key Issues Strategy.

4. CONCLUSION

4.1 The Sub-Committee is, therefore, asked to authorise the write-off of the accounts listed in the attached Appendices.

5. RECOMMENDATIONS

5.1 That Council Tax and Non-Domestic Rates debts as detailed in Appendix A and B be written-off.

Alison Reynolds,  
Assistant Accountant  
(Council Tax & Rates Collection)

Background Papers:

Individual Correspondence Files.

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**Areas in District Affected:** Kenilworth, Leamington Spa and Warwick.

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