

Decision Number: 16 (2016/17)

Portfolio Holder Executive Decision Statement

The Local Authority (Executive Arrangements)(Meetings and Access to Information)(England) Regulations 2012

Subject: Write off of Council Tax Debts
Details of Decision taken Agreed Write off of £ 34 607.32
Reason for Decision Debts are considered to be uncollectible for the reasons set out in each individual report.
All Documents considered: Summary of cases attached
Details of any alternative options considered and rejected by the Member when making the Decision: Leaving aged, uncollectible debts outstanding on the system is not considered appropriate.
Financial implications Set out in the individual case summaries
Legal Implications and Risk Assessment Statement Further legal action is unlikely to be successful due to the age of the debts and the taxpayers' circumstances
Equality Impacts (Consideration of impacts under the Public Sector Equality Duty) The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

When completed a copy of this record must be sent to the Democratic Services Section by e-mail and a signed copy by internal mail

(For Democratic Services use)

Decision Number: 16 (2016/17)

Local Member (s), other Portfolio Holders and/or Directors/Heads of Service Consulted

Adrian Rowbotham

Details of any conflicts of interest

a) declared by any executive member who is consulted by the Decision Taker

b) and any details of dispensations granted by the Chief Executive in respect of any declared conflict

Decision taken by:

Portfolio Holder for Finance & Resources

Signed by Portfolio Holder

Date of Decision

3/10/16

Record made by:

Date of record:

When completed a copy of this record must be sent to the Democratic Services Section by e-mail and a signed copy by internal mail

APPLICATION TO WRITE OFF COUNCIL TAX

ACCOUNTS REPORTED:

74873680X		£5,465.79
77886259X		£5,261.64
757256307		£5,862.82
777721001		£6,265.03
778443144		£5,916.39
778597370		£5,835.65

Total balance submitted for write off £34,607.32

I authorise the above accounts to be written off for the individual reasons given on the enclosed report.

Signed

F & R Portfolio Holder:

Dated:

.....
3/15/16

COUNCIL TAX WRITE OFF CASE

ACCT REF:

[REDACTED]

NAME:

[REDACTED]

ADDRESS:

[REDACTED]
[REDACTED] CROCKENHILL BR8 [REDACTED]

PERIODS/BALANCES:	2000/1	£96.32
	2001/2	£792.30
	2002/3	£882.70
	2003/4	£994.37
	2004/5	£1,057.41
	2005/6	£1,100.55
	2006/7	£912.00

TOTAL BALANCE OWED: £5835.65

History

On 12 June 2006, the Valuation Office retrospectively banded the property effective from 1 December 1999. [REDACTED] appealed but the Valuation Tribunal confirmed the banding date as 1 December 1999.

Retrospective bills were issued on 14 June 2006 and when payments were not made a single liability order covering the years 1998/1999 to 2006/2007 was granted on 27 November 2006.

Payments for 2007/2008 onwards have been made as they fell due and the ongoing account is up to date.

A Liability Order was obtained for all of the backdated arrears in 2006. Payments were received to clear the balances owing for 1998/1999 and 1999/2000 and to reduce the debts on 2000/2001 and 2006/2007. The last payment towards these arrears was received on 3 September 2010.

An attempt to recover the debts via Enforcement Agents was made but this proved unsuccessful.

Recommendation

The next stage for the arrears would be an application for committal to prison. However, in view of the age of the debts and the fact that the [REDACTED] are paying their ongoing liabilities, an application is very unlikely to succeed and therefore these debts are submitted for write off.

Signed

Revenues Manager

[REDACTED]

Dated 29.9.16

F & R Portfolio Holder

[REDACTED]

Dated 03.10.16

COUNCIL TAX WRITE OFF CASE

ACCT REF:

NAME:

ADDRESS:

EDENBRIDGE TN8

PERIODS/BALANCES:

2004/5	£822.10
2005/6	£1,509.09
2006/7	£1,636.54
2007/8	£1,818.53
2008/9	£130.13

TOTAL BALANCE OWED:

£5916.39

History:

was liable for Council Tax on this account from 9 August 2005 to 31 March 2009.

When failed to make payment he was taken through all the normal stages of recovery culminating in the granting of liability orders on 27 September 2004, 23 January 2006, 27 March 2006, 24 July 2006, 26 September 2007, 28 November 2007 and 28 October 2009.

is known to have been unemployed and in receipt of Council Tax Benefit from 19 April 2004 to 21 February 2005.

Bailiffs secured payments totalling £75.00 in 2005/2006 and made payments totalling £150.00 in 2007/2008.

From 1 April 2009, a new account was set up in joint names with his wife

then advised that had vacated on 19 July 2009 and vacated on 23 March 2014. There remains an outstanding balance of £1,671.40 on this account.

Various attempts to trace were made eventually contact was re-established in January 2016.

The couple are now residing in Rochester. is retired and does not work.

Recommendation

Although it is known where [REDACTED] is residing, due to the age of the arrears and the ongoing negotiations regarding recovery of later debts, it is not considered viable to continue pursuing the debts on this account and they are therefore put forward for write off.

Signed

Revenues Manager

[REDACTED]

Dated 29.9.16

F & R Portfolio Holder

[REDACTED]

Dated 3/10/16

COUNCIL TAX WRITE OFF CASE

ACCT REF:

[REDACTED]

NAME:

[REDACTED]

ADDRESS:

[REDACTED] WESTERHAM TN16 [REDACTED]

PERIODS/BALANCES:

2000/1	£522.07
2001/2	£856.18
2002/3	£946.52
2003/4	£1,057.71
2004/5	£1,118.83
2005/6	£1,179.51
2006/7	£584.21

TOTAL BALANCE OWED:

£6,265.03

History

[REDACTED] was liable for Council Tax at the property from 15 August 2000 to 6 September 2006.

When payment was not made he was taken through the normal stages of recovery culminating in the granting of liability orders on 27 September 2004 (x 5), 28 November 2005 and 24 July 2006.

(Earlier liability orders had been obtained but these had to be withdrawn for technical reasons and new applications made).

All liability orders were passed to the Council's bailiffs but were returned, together with certificates of Nil Effects, when no contact could be made with Mr Patten.

Committal proceedings were commenced in January 2006 but were withdrawn when it was discovered that the property was due to be repossessed.

Attempts were made to secure a charge against the property but the repossession took place before the charge could be finalised.

As no forwarding address was known, tracing procedures had to be undertaken.

A business address in [REDACTED] Knockholt was obtained. Enforcement Agents were sent to the address, however they were unable to contact [REDACTED]. The Revenues department then received contact from the owner of the unit to say that

██████ used to run a business there but he gave the unit back some time before and moved to ██████.

Further tracing procedures proved inconclusive.

Recommendation

In light of the age of the debts and the fact that ██████ may now be resident abroad, the debts are submitted for write-off.

Signed

Revenues Manage

████████████████████

Dated

29.9.16

F & R Portfolio Holder

████████████████████

Dated

3/10/16

COUNCIL TAX WRITE OFF CASE

ACCT REF:

NAME:

ADDRESS:

HARTLEY DA3

PERIODS/BALANCES:

1997/98	£34.90
1998/99	£396.35
2000/01	£1,045.49
2001/02	£1,295.83
2002/03	£1,442.60
2003/04	£1,647.65

TOTAL BALANCE OWED:

£5,862.82

History

has been liable for Council Tax at the address since 1 April 1997.

When she failed to make payment she was taken through all the normal stages of recovery culminating in the granting of liability orders on 21 August 1998 (x 2), 25 September 1999, 21 August 2000, 1 July 2002, 21 October 2002, 26 August 2003 and 28 November 2005.

Investigations subsequently revealed that the property was owned by but that she had a legal right to occupy.

wrote to the Council in March 2004 advising that she no longer lived at the property. Accordingly was registered as the legal owner from 1 April 2004.

Deductions from welfare benefits were made towards debts from March 2005 to 21 September 2010.

In 2008 the couple were jointly registered following a visit to the property. When payment was not made liability orders were granted on 25 March 2009, 22 April 2009, 22 July 2009, 30 July 2010, 21 June 2011, 19 June 2012 and 21 May 2013.

Attachment of earnings orders were issued to employer. When deductions commenced he made contact and it was established that he is not resident at the property but deals with matters on behalf of who is still living there.

The joint account was closed and a new account set up in [REDACTED] name from April 2004. [REDACTED] has written authority to deal with the ongoing account on behalf of [REDACTED]

Payments have been made to cover the debts from 2004/2005 to 2012/13 and to partially clear 2013/2014. In addition full payment been received for 2016/17. However, this still leaves a balance of £4,040.63 on the ongoing account. £1772.33 of this ongoing debt is with Enforcement Agents and £2,268.30 for which the Council is considering committal action.

Recommendation

[REDACTED] appears to be unable or unwilling to deal with her own affairs and had handed authority to [REDACTED]

Further recovery action is ongoing with regard to the later debts and given the age of the debts listed above it is considered that recovery action would be very unlikely to succeed. The debts are therefore submitted for write-off

Signed

Revenues Manager

[REDACTED]

Dated 29.9.16

F & R Portfolio Holder

[REDACTED]

Dated 3/10/16

COUNCIL TAX WRITE OFF CASE

Reference Number: [REDACTED]

NAME: [REDACTED]

ADDRESS: [REDACTED]

SEVENOAKS TN13 [REDACTED]

PERIODS/BALANCES:	2001/2	£19.82
	2002/3	£788.73
	2003/4	£833.48
	2004/5	£849.54
	2005/6	£1,154.93
	2006/7	£1,006.64
	2007/8	£812.65

TOTAL BALANCE OWED: £5,465.79

History

In 2006 Committal proceedings were taken against [REDACTED] for debts relating to 2001/2002 to 2003/2004. [REDACTED] was ordered to make payments of £10.00 per week.

She was taken back before the Court in December 2007 after defaulting on the order and the Magistrates decided to change the order to £20.00 per month. When she defaulted again a warrant for her arrest was obtained. However, before the warrant was executed she brought her payments up to date and so the warrant was withdrawn.

Payments continued to be received up to and including July 2009. Further debt had also accrued from 2004/2005 to 2007/2008 which was not subject to the court order.

Lack of available court time for review committal hearings meant that the default on the order was not immediately followed up.

[REDACTED] did clear the Council Tax due for the periods 2008/2009 to 2011/2012 inclusive, part paid 2012/2013 and cleared 2013/2014. Her last payments was received in June 2015 and she now has a further £1152.65 owing for 2016/2017 which is with Enforcement Agents and £3,311.76 for 2012/2013, 2014/2015 and 2015/2016.

The only option for recovery of debts before the current year is an application for committal to prison. Should it be decided to commence proceedings the application could only cover the more recent debt.

Recommendation

██████████ is now ██████ old and in receipt of Council Tax Support. In view of her personal circumstances and the age and size of the arrears, it is not considered that recovery is viable for the debts listed above. They are therefore submitted for write-off.

Signed

Revenues Manager

████████████████████
████████████████████

Dated 29.9.16

F & R Portfolio Holder

████████████████████
████████████████████

Dated 31/10/16

COUNCIL TAX WRITE OFF CASE

ACCT REF:

[REDACTED]

NAME:

[REDACTED]

ADDRESS:

[REDACTED] EDENBRIDGE TN8 [REDACTED]

PERIODS/BALANCES:	2009/10	£1,246.50
	2010/11	£2,593.98
	2011/12	£1,421.16

TOTAL BALANCE OWED: £5,261.64

History:

Liability for Council Tax was in the name of [REDACTED] until she passed away on 31 August 2009.

[REDACTED] partner was evicted from the property but a visit confirmed that Jamie Shew (son) had remained in the property from 31 October 2009 and he was duly made liable for Council Tax.

[REDACTED] was taken through all the normal stages of recovery culminating in the granting of liability orders on 28 April 2010, 30 July 2010 and 21 June 2011.

The liability orders were passed to the Council's bailiffs who on the first two occasions were unable to make contact with [REDACTED] or find sufficient goods upon which to levy. The third liability order was returned indicating that [REDACTED] had vacated.

Liability was ended with effect from 3 October 2011 when the new owner registered for Council Tax.

Recommendation

No contact has ever been established with [REDACTED] and all efforts to trace him have proven unsuccessful. The debts are therefore submitted for write-off.

Signed

Revenues Manager

[REDACTED]

Dated 29.9.16

F & R Portfolio Holder

[REDACTED]

Dated 3/10/16

