

Council Tax Write Off

Account reference: [REDACTED]  
Name: [REDACTED]  
Address: [REDACTED], [REDACTED], Edenbridge, TN8 [REDACTED]  
Balance:  
2012/2013: £ 161.56  
2013/2014: £1,910.07  
2014/2015: £1,956.78  
2015/2016: £1,994.09  
2016/2017: £1,979.50  

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Total: £8,002.00

History:

[REDACTED] and [REDACTED] were liable for council tax at [REDACTED] from the introduction of council tax on 1 April 1993.

[REDACTED] were paying the council tax in monthly instalments.

In January 2013 there became some confusion regarding the name of the property [REDACTED]. The council tax section received notification that a new property had been built in place of [REDACTED].

[REDACTED] was removed from council tax banding (as per our request) from 1 March 2013. No further bills were issued to the property.

On 2 March 2017 the Council received notification from the service 'Tell Us Once' advising that [REDACTED] died on 31 January 2017. The notification confirmed [REDACTED] address was [REDACTED].

On 28 March 2017 we received an email from [REDACTED] confirming that she was the only occupier living in [REDACTED] since the death of her husband on 31 January 2017.

A visit to the property on 12 April 2017 confirmed that [REDACTED] did exist and was not demolished in March 2013 and should not have been removed from

council tax banding. It was confirmed the property was called [REDACTED] and the Council referred this to the Valuation Office Agency for banding again.

The Valuation Office Agency put the property back in to the Valuation List from 1 March 2013 (the date it was originally deleted) and amended the name to [REDACTED]

On 30 August 2017 the Council billed [REDACTED] for £8,002.00 for the period of 1 March 2013 until 31 March 2017, which includes a 25% single person discount from 31 January 2017.

The balance for the current year 2017/2018 is £993.64.

[REDACTED] has been in contact and has advised that she is distressed by the amounts of money that she owes and the death of her husband in January 2017.

#### Recommendation

[REDACTED] is [REDACTED] and has confirmed she has limited financial means. The error in removing the council tax from banding was the council's fault and [REDACTED] has stated her husband dealt with the finances and therefore did not even know there was no council tax being charged or paid.

Taking in to account the amount of arrears, the Council's error in removing the council tax banding, the death of [REDACTED] and inability of [REDACTED] to pay the balance, the recommendation is to write off £8,002.00.

#### Authorisation

Revenues Manager.....  
(Sue Cressall)

Date..... 4.1.2018

Portfolio Holder for Finance  
(Councillor John Scholey)

Date..... 11.01.18

Council Tax Write Off

Account reference: [REDACTED]  
Name: [REDACTED]  
Address: [REDACTED]  
Balance: 2012/2013: £1,434.37  
2013/2014: £1,460.89  
2014/2015: £1,538.62  
2015/2016: £ 627.50  
Total: £5,061.38

History:

[REDACTED] has previously been taken to Court for unpaid Council Tax for the periods shown above. Liability Orders were obtained and Enforcement Agents instructed. The Enforcement Agents were unsuccessful, returning the cases to the Council to consider issuing Committal proceedings.

Unpaid Council Tax for years prior to those above was subject to Committal proceedings. [REDACTED] did attend a hearing in [REDACTED]. At this hearing [REDACTED] proposed that [REDACTED] make payments of £50 per month on the arrears and his case was Adjourned Sine Die (without a future date). [REDACTED] maintained payments until March 2014 when he stopped.

In August 2015, the Revenues department received information that [REDACTED] had been [REDACTED] and a full exemption was applied from 3rd August 2015. This left the remaining balances listed above.

Since being [REDACTED], the Council have made enquiries of [REDACTED] (who owns [REDACTED]) who has confirmed that [REDACTED]. A neighbour also confirmed that [REDACTED] was still being [REDACTED] when a visit was conducted in September 2016.

### Recommendation

In light of the above information and due to a lack of alternative recovery action available, the recommendation is to write off £5,061.38.

Authorisation

Revenues Manager...  
(Sue Cressall)

Date... 4.1.2018

Portfolio Holder for Finance  
(Councillor John Scholey)

Date... 11.01.2018