

Wyre Forest District Council

Record of a Council Decision delegated to be made by a Cabinet Member and Officer

Part 4 of the Councils Constitution, (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 - Delegation to Officers. Paragraph 1.13 authorises the Chief Financial Officer to write off individual debts up to the value, in each case of £5,000. For values, between £5,000 and £9,999.99 write-offs can be made with the approval of the delegated portfolio holder. The Cabinet is authorised to write off debts of £10,000 and over.

Item decided: Authorisation of 3 individual debts in respect of Council Tax of values between £5,000 and £9,999.99.	
Officer and Cabinet Member who have taken the decision	Corporate Director: Resources and Cabinet Member for Finance and Capital Portfolio
Date of the decision	27 October 2021
Reason for the decision/alternatives considered	<p>Council Tax is demanded in accordance with the provisions laid down by The Local Government Finance Act 1992: the total annual sum collectable by this Council is circa £63 million, our overall collection rate for 2020/21 was 97.23%. Recovery action is taken in the event of non-payment under the various regulations made by this Act.</p> <p>Every effort has been made to pursue these debts. This rigorous recovery work has been a prolonged exercise due to the necessary stages that must be followed for debt recovery.</p> <p>Write off is only recommended when all recovery avenues have been fully explored, and this is the reason for the debts now presented for write off. If, however new information emerges that would enable recovery to recommence in the future, then the debt would be reinstated and action would be taken to progress this.</p> <p>Under the current Council Tax system the cost of non-collection of Council Tax is met by Worcestershire County Council 69%, The Police and Crime Commissioner for West Mercia 12%, Wyre Forest District Council 12%, Hereford and Worcester Fire Authority 5% and Town/Parish Council 2%. Approval of the proposed three write-offs</p>

	<p>totalling £19,548.92 will be accounted for and result in a loss of income shared between the above.</p> <p>Provisions for bad debts are held as part of the accounting arrangements.</p>
Date and source of Delegated Decision (if appropriate)	<p>Part 4 of the Councils Constitution, (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 - Delegation to Officers. Paragraph 1.13 authorises the Chief Financial Officer to write off individual debts up to the value, in each case of £5,000. For values, between £5,000 and £9,999.99 write-offs can be made with the approval of the delegated portfolio holder.</p>
Council/Cabinet member consulted – if applicable	<p>Cabinet Member for Finance and Capital Portfolio</p>
Any interest declared by the Consultee or officer	<p>None</p>