



CABINET

19TH OCTOBER 2017

AGENDA ITEM (8)

COUNCIL TAX WRITE-OFF IN EXCESS OF £5,000

Accountable Member	Councillor Mark F Annett Leader of the Council
Accountable Officer	Jon Dearing Group Manager 01285 623304 jon.dearing@cotswold.gov.uk

Purpose of Report	To seek approval for writing off one Council Tax debt in excess of £5,000 where the defaulter has absconded
Recommendation	That the writing-off of one Council Tax debt in excess of £5,000 be approved.
Reason for Recommendation	Despite various actions being taken, we have been unable to recover the debt.

Ward(s) Affected	Not applicable
Key Decision	No
Recommendation to Council	No

Financial Implications	The total financial impact to the collection fund is £5,240.93 in respect of the debt incurred
Legal and Human Rights Implications	None
Environmental and Sustainability Implications	None
Human Resource Implications	None
Key Risks	None
Equalities Analysis	Not applicable

Related Decisions	None
Background Documents	None
Appendices	None

Performance Management Follow Up	Implement the Cabinet's decision
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Options for Joint Working	The Council Tax service is part of a shared working arrangement. The debt relates to Cotswold DC.
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Background Information

1. On 11th December 2013, the Council Tax team received a notification from Front of House advising that Mrs. N Giles and Mr. M Giles had moved into Yew Tree Cottage, Eastington on 7th December 2013. A Council Tax bill for the period 7th December 2013 to 31st March 2014, in a sum of £581.59, was issued on 12th December 2013 (account reference 1402565236).
2. As no payment was received, a Reminder Notice was issued on 20th January 2014, followed by a Final Notice, which was issued on 24th February 2014.
3. On 14th March 2014, a new Council Tax bill was issued for the financial year 2014/15 showing an annual charge on the property of £1,847.99.
4. As no payment had yet been received on the previous year's charge, a Summons was issued on 28th March 2014.
5. On 22nd April 2014, Mrs. Nicola Griffin contacted the Council Tax office to advise that there were no persons by the surname of Giles living in the property, and that Mrs. N Griffin and Mr. M Griffin had moved into Yew Tree Cottage, Eastington on 7th December 2013.
6. In view of this new information, all subsequent recovery action was therefore removed from the account, the liable party was changed, and a new Council Tax bill was issued on 24th April 2014 in a sum of £2,429.47. This bill covered the period from 7th December 2013 to 31st March 2014, as well as the financial year 2014/15.
7. As no payment was received, a Reminder Notice was sent on 23rd June 2014, followed by a Final Notice, which was issued on 21st July 2014, and a Summons, which was issued on 22nd August 2014.
8. Mrs. Griffin telephoned the Council Tax office on 27th August 2014, advising that both she and her husband were self-employed but could pay £185.00 a month from September 2014.
9. Although the special arrangement had been agreed, the Council still obtained a Liability Order for the debt on 22nd September 2014 at Cheltenham Magistrates' Court. This secured the debt for the Council. A Notification was then sent to Mrs. Griffin on 23rd September to confirm both the Liability Order and the special payment arrangement.
10. Mrs. Griffin contacted the Council Tax team on 6th November 2014 to apologise for non-payment and advised that she had been away looking after her sick mother. She also advised that she would be starting a new job, but would not be paid until the end of December 2014. The special arrangement was therefore reset for £185.00 a month with effect from 3rd January 2015.

11. As no payment was received, a Special Arrangement Reminder was issued and, on 16th February 2015, the matter was referred to the Council's Enforcement Agency, Bristow and Sutor.
12. On 13th March 2015, a new Council Tax bill was issued for the financial year 2015/16 showing an annual charge on the property of £1,842.70.
13. As no payment was received, a Reminder Notice was issued on 20th April 2015, followed by a Final Notice which was issued on 26th May 2015 and a Summons which was issued on 26th June 2016. On 28th July 2015, the Council was granted a Liability Order at Cheltenham Magistrates' Court in a sum of £1,917.70. As Mrs. Griffin had not made contact with the Council, the matter was referred to the Council's Enforcement Agency, Bristow and Sutor, on 18th August 2015.
14. On 15th March 2016, a new Council Tax bill was issued for the financial year 2016/17 showing an annual charge on the property of £1,901.06. This was subsequently followed by a Reminder Notice which was issued on 25th April 2016, a Final Notice which was issued on 23rd May 2016 and a Summons which was issued on 24th June 2016. A Liability Order was granted to the Council at Cheltenham Magistrates' Court on 25th July 2016 for £1,976.06 and the case was referred to the Council's Enforcement Agency, Bristow and Sutor on 15th August 2016.
15. All the cases were returned from Bristow and Sutor as they were unable to make contact with Mrs. Griffin.
16. Subsequent information later received from the owner of the property confirmed that Mr. and Mrs. Griffin had absconded from Yew Tree Cottage leaving significant unpaid rent and other debts. The account was closed on 3rd October 2016 after confirmation had been received that a new tenant had moved into the property on 4th October 2016. The closing summonsed balance was £5,465.93, which included court costs totalling £225.00.
17. Since closing the account, the debt has been referred to the Council's secondary Enforcement Agency, Rossendale's, who have also been unsuccessful in tracing Mrs. Griffin or her husband.
18. A request for write-off is now being sought in a sum of £5,240.93, this being the charge, less Court costs of £225.00. However, should the debtor reappear at any time in the future, we will write the debt back onto the system for recovery action to commence.

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