

Appendix 2

Council Tax Written-Off During Financial Year 2021/22 - Summary of Write-Off Reasons

Financial Year	Statutory Additions	Deceased - No Estate	No Trace	Sequestration etc.	Small Balances	Uneconomical/ Unable to Pursue/Collect	Council Tax Reduction Official Error	Total
1993	£6.00	-£79.68	-£461.22	£12.59	-£1.35	£0.00	£0.00	-£523.66
1994	£42.38	-£100.60	-£486.97	£423.81	-£2.37	£0.00	£0.00	-£123.75
1995	£99.99	-£118.93	-£562.06	£689.50	-£22.31	£0.00	£0.00	£86.19
1996	£269.70	£559.35	-£722.14	£665.48	-£2.75	£0.00	£0.00	£769.64
1997	£270.12	£926.56	-£488.91	£398.34	-£3.41	£0.00	£0.00	£1,102.70
1998	£74.75	£259.19	£640.30	£0.00	£0.03	£4.49	£0.00	-£301.84
1999	£149.49	£941.10	-£612.67	£490.15	£1.30	£57.40	£0.00	£1,026.77
2000	£317.59	£1,373.76	-£971.78	£696.67	£2.28	£0.00	£0.00	£1,418.52
2001	£208.03	£2,281.18	-£711.04	£519.40	-£1.15	£0.00	£0.00	£2,296.42
2002	£472.51	£2,390.87	-£733.90	-£37.95	-£1.23	£640.18	£0.00	£2,730.48
2003	£768.90	£3,149.13	-£879.66	£1,062.44	£26.47	£693.78	£0.00	£4,821.06
2004	£532.21	£3,110.66	-£434.63	£596.41	£0.20	£215.54	£0.00	£4,020.39
2005	£653.98	£3,442.88	-£1,949.36	£1,474.37	-£0.40	£472.17	£0.00	£4,093.64
2006	£1,010.88	£3,693.11	-£1,381.79	-£127.54	-£1.28	£541.89	£0.00	£3,735.27
2007	£1,407.72	£6,836.90	-£598.38	£4,653.33	-£3.54	£781.28	£0.00	£13,077.31
2008	£1,960.22	£7,744.97	-£405.20	£6,557.82	-£1.91	£1,487.13	£0.00	£17,343.03
2009	£2,514.90	£9,415.66	£395.26	£4,724.19	-£0.88	£1,486.25	£0.00	£18,535.38
2010	£2,025.86	£8,513.04	£437.84	£4,374.00	-£1.82	£953.85	£0.00	£16,302.77
2011	£1,687.26	£7,413.43	-£532.27	£3,964.23	£3.89	£461.18	£0.00	£12,997.72
2012	£1,585.11	£5,145.99	-£8.03	£3,538.67	-£4.08	£437.93	£0.00	£10,695.59
2013	£1,917.91	£4,964.63	£344.40	£5,372.23	-£2.50	£235.93	£0.00	£12,832.60
2014	£2,162.04	£8,329.35	-£87.55	£6,843.75	-£7.67	£457.82	£0.00	£17,697.74
2015	£2,790.52	£9,007.74	-£793.98	£9,601.83	-£4.16	£200.35	£0.00	£20,802.30
2016	£2,248.04	£8,392.68	-£1,435.58	£7,747.31	-£9.37	£405.81	£0.00	£17,348.89
2017	£2,888.11	£12,350.17	-£2,245.25	£13,056.04	£5.53	£203.67	£236.36	£26,494.63
2018	£4,074.44	£7,424.12	-£6,522.58	£26,821.26	£6.86	£111.36	£1,899.97	£33,815.43
2019	£5,702.08	£4,503.13	-£20,508.57	£34,174.01	-£30.84	£59.45	£2,829.62	£26,728.88
2020	£5,622.60	-£12,042.25	-£26,883.34	£43,673.64	-£343.95	£748.56	£3,023.87	£13,799.13
2021	£3,301.51	£3,593.72	-£36,440.74	£23,361.05	-£32.83	£602.11	£892.12	-£4,723.06

Totals	£46,764.85	£113,421.86	£106,320.40	£205,327.03	£433.24	£11,258.13	£8,881.94	£278,900.17
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Council Tax Debt Recovery Process

Day 1 - Bill Issued with instalment details

If not paid, Reminder issued giving 14 days to pay

If not paid, Summary Warrant applied for - 10% penalty applied, charge becomes payable in full

If not paid, Sheriff Officer instructed to collect debt

If not paid, Sheriff Officer serve a "Charge for payment" to allow diligence