

Appendix 2

Council Tax Written-Off During Financial Year 2017/18 - Summary of Write-Off Reasons

| Financial Year | Statutory Additions | Deceased - No Estate | No Trace | Sequestration etc. | Small Balances | Uneconomical to Pursue/Collect | Total |
|----------------|---------------------|----------------------|-------------|--------------------|----------------|--------------------------------|-------------|
| 1993 | £2,189.43 | £229.25 | £14,866.51 | £0.00 | £0.00 | £0.00 | £17,285.19 |
| 1994 | £2,069.75 | £472.26 | £15,973.47 | £233.69 | -£0.10 | £0.00 | £18,749.07 |
| 1995 | £1,417.59 | £879.88 | £9,359.38 | £45.45 | -£0.01 | £0.00 | £11,702.29 |
| 1996 | £1,215.82 | £548.07 | £6,154.74 | £861.50 | -£1.37 | £0.00 | £8,778.76 |
| 1997 | £1,073.95 | £846.87 | £5,382.81 | £443.67 | £0.00 | £0.00 | £7,747.30 |
| 1998 | £861.59 | £1,841.53 | £3,261.35 | £576.60 | £0.00 | £0.00 | £6,541.07 |
| 1999 | £724.78 | £1,898.95 | £3,283.95 | £923.99 | -£0.02 | £0.00 | £6,831.65 |
| 2000 | £978.45 | £2,650.89 | £2,679.77 | £2,031.67 | -£5.47 | £0.00 | £8,335.31 |
| 2001 | £1,527.11 | £2,824.82 | £4,239.60 | £3,927.13 | £4.02 | £0.00 | £12,522.68 |
| 2002 | £1,182.84 | £3,613.05 | £1,260.17 | £4,405.28 | £2.25 | £55.17 | £10,518.76 |
| 2003 | £1,210.31 | £5,054.39 | £3,100.82 | £2,590.57 | -£7.39 | £740.65 | £12,689.35 |
| 2004 | £1,182.84 | £4,189.18 | £2,135.84 | £1,964.48 | £0.00 | £75.36 | £9,547.70 |
| 2005 | £1,869.80 | £4,696.32 | £5,127.27 | £3,710.14 | £1.35 | £0.00 | £15,404.88 |
| 2006 | £1,880.97 | £3,987.54 | £2,570.86 | £4,724.21 | £1.47 | £231.86 | £13,396.91 |
| 2007 | £2,351.84 | £5,447.88 | £3,031.84 | £9,539.29 | -£1.58 | £34.00 | £20,403.27 |
| 2008 | £2,687.76 | £5,656.51 | £6,153.87 | £12,514.86 | £0.68 | £23.27 | £27,036.95 |
| 2009 | £2,701.06 | £5,461.49 | £9,060.75 | £7,567.54 | -£3.28 | £0.00 | £24,787.56 |
| 2010 | £2,243.08 | £7,040.80 | £6,129.90 | £4,798.84 | £8.22 | £0.00 | £20,220.84 |
| 2011 | £2,421.91 | £6,045.15 | £5,917.99 | £4,648.01 | £2.06 | £0.00 | £19,035.12 |
| 2012 | £3,878.64 | £7,807.61 | £13,643.41 | £4,150.17 | £3.29 | £90.16 | £29,573.28 |
| 2013 | £4,440.55 | £7,817.54 | £11,135.67 | £4,792.28 | -£0.25 | £247.12 | £28,432.91 |
| 2014 | £3,698.76 | £9,107.23 | £6,402.22 | £11,548.41 | -£5.90 | £196.87 | £30,947.59 |
| 2015 | £5,199.24 | £9,359.83 | £3,291.48 | £26,213.85 | £10.01 | £239.55 | £44,313.96 |
| 2016 | £7,035.66 | £11,785.74 | -£4,070.99 | £39,411.60 | -£68.99 | £974.39 | £55,067.41 |
| 2017 | £4,041.71 | £3,338.21 | -£16,544.90 | £29,214.52 | -£37.66 | £101.78 | £20,113.66 |
| Totals | £60,085.44 | £112,600.99 | £123,547.78 | £180,837.75 | £98.67 | £3,010.18 | £479,983.47 |

Council Tax Debt Recovery Process

Day 1 - Bill Issued with instalment details

If not paid, Day 14 Reminder issued giving 14 days to payment

If not paid, Day 28 Summary Warrant applied for - 10% penalty applied, charge becomes payable in full

If not paid, Day 49 Sheriff Officer instructed to collect debt

If not paid, Sheriff Officer will use professional judgement to recover debt using all Legal Action permitted under the terms of the Summary Warrant.