

## Appendix 2

## Council Tax Written-Off During Financial Year 2022/23 - 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	£103.48	-£503.17	£1,385.38	£0.00	£0.60	£0.00	£0.00	£986.29
1994	£323.03	-£496.96	£3,113.87	£0.00	£0.28	£0.00	£0.00	£2,940.22
1995	£331.98	-£170.52	£3,057.62	-£97.88	-£0.12	£0.00	£0.00	£3,121.08
1996	£824.32	-£43.30	£8,122.13	£353.54	-£1.54	£0.00	£0.00	£9,255.15
1997	£891.35	£280.60	£8,594.03	£196.22	-£1.63	£0.00	£0.00	£9,960.57
1998	£798.63	-£89.35	£6,847.62	£0.00	-£3.34	£0.00	£0.00	£7,553.56
1999	£1,223.32	£252.83	£14,245.04	£689.50	-£4.73	£0.00	£0.00	£16,405.96
2000	£3,206.75	£1,090.29	£35,712.51	£817.25	-£2.26	£325.45	£0.00	£41,149.99
2001	£5,385.21	£1,167.18	£53,479.70	£1,213.69	-£0.19	£0.00	£0.00	£61,245.59
2002	£5,490.66	£2,369.14	£34,121.12	£3,195.83	£4.82	£8.67	£0.00	£45,190.24
2003	£3,506.17	£4,218.13	£23,422.81	£1,050.47	-£3.03	-£46.25	£0.00	£32,148.30
2004	£2,300.67	£4,249.23	£5,981.93	£1,965.65	-£10.55	£0.00	£0.00	£14,486.93
2005	£1,301.36	£4,243.25	£3,279.54	£5,508.27	£1.48	£0.00	£0.00	£14,333.90
2006	£1,351.50	£4,507.82	£2,416.00	£4,838.36	-£4.71	£0.00	£0.00	£13,108.97
2007	£1,882.00	£6,442.44	£3,703.00	£7,099.08	-£23.10	-£295.40	£0.00	£18,808.02
2008	£2,278.93	£7,410.55	£3,547.98	£6,043.83	-£0.36	£0.00	£0.00	£19,280.93
2009	£1,717.02	£4,683.70	£2,180.14	£5,394.04	-£1.27	£0.00	£0.00	£13,973.63
2010	£1,917.55	£4,348.96	£3,749.21	£6,655.60	-£4.09	£649.50	£0.00	£17,316.73
2011	£2,145.05	£7,231.38	£6,305.61	£7,066.14	-£5.28	£0.00	£0.00	£22,742.90
2012	£2,708.11	£6,752.05	£8,582.24	£6,635.24	-£8.29	£173.52	£0.00	£24,842.87
2013	£2,494.61	£6,408.94	£6,103.68	£8,483.29	-£9.50	£908.23	£178.33	£24,567.58
2014	£2,585.24	£5,074.29	£9,257.34	£7,313.63	-£5.97	£685.56	£0.00	£24,910.09
2015	£3,230.02	£6,984.75	£7,087.58	£7,298.60	-£15.11	-£112.19	£0.00	£24,473.65
2016	£3,638.65	£5,210.09	£12,094.12	£12,963.22	-£2.21	-£0.12	£33.51	£33,937.26
2017	£5,961.97	£9,594.83	£21,314.39	£20,342.50	-£52.23	£0.00	£333.29	£57,494.75
2018	£7,302.88	£10,111.23	£43,548.43	£15,635.46	-£5.20	£69.79	£337.29	£76,999.88
2019	£14,879.72	£14,050.77	£80,590.18	£21,720.48	-£4.42	£797.09	£1,031.59	£133,065.41
2020	£15,883.86	£12,683.21	£49,107.11	£33,963.46	£1.89	£636.51	£1,290.00	£113,566.04
2021	£10,289.84	-£10,693.97	-£26,700.06	£34,984.74	-£190.68	£70.37	£1,599.77	£9,360.01
2022	£2,675.51	£851.28	£2,658.75	£21,998.41	-£30.12	£591.92	£1,318.56	£30,064.31
<b>Totals</b>	<b>£108,629.39</b>	<b>£118,219.67</b>	<b>£436,909.00</b>	<b>£243,328.62</b>	<b>£380.86</b>	<b>£4,462.65</b>	<b>£6,122.34</b>	<b>£917,290.81</b>

## 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