

**Council Tax Written-Off During Financial Year 2023/24 - 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	£17.27	£0.00	£29.33	£0.00	£0.01	£223.60	£0.00	£270.21
1994	£0.00	£0.00	<b>-£138.66</b>	£0.00	<b>-£0.02</b>	£0.00	£0.00	<b>-£138.68</b>
1995	£58.58	£21.44	£287.57	£0.00	£2.07	£125.19	£0.00	£494.85
1996	£46.70	£268.45	£0.00	£0.00	<b>-£1.22</b>	£103.58	£0.00	£417.51
1997	£58.54	£155.63	<b>-£48.16</b>	£0.00	<b>-£0.61</b>	£70.57	£0.00	£235.97
1998	£63.84	£98.91	£260.65	£0.00	£0.59	£620.69	£0.00	£1,044.68
1999	£123.42	<b>-£31.81</b>	£355.07	£0.00	£0.00	£807.70	£0.00	£1,254.38
2000	£104.83	<b>-£35.23</b>	£77.88	£529.79	<b>-£4.59</b>	£0.00	£0.00	£672.68
2001	£216.08	<b>-£121.07</b>	<b>-£741.32</b>	£909.27	<b>-£7.23</b>	£14.35	£0.00	£270.08
2002	£60.89	<b>-£41.29</b>	<b>-£1,173.28</b>	£1,007.00	<b>-£0.05</b>	£138.61	£0.00	<b>-£8.12</b>
2003	£450.04	<b>-£168.98</b>	<b>-£318.73</b>	£1,707.21	<b>-£4.37</b>	£0.00	£0.00	£1,665.17
2004	£304.78	£242.97	£43.60	£1,239.64	<b>-£1.28</b>	£17.43	£0.00	£1,847.14
2005	£202.00	<b>-£3,141.79</b>	<b>-£1,271.06</b>	£2,045.86	<b>-£2.50</b>	£0.00	£0.00	<b>-£2,167.49</b>
2006	£385.50	£890.55	<b>-£384.40</b>	£2,494.39	£1.76	£0.00	£0.00	£3,387.80
2007	£690.30	£1,648.05	£341.18	£2,516.23	£0.65	£0.00	£0.00	£5,196.41
2008	£724.24	<b>-£1,077.03</b>	£1,027.37	£5,065.11	£0.56	£0.00	£0.00	£5,740.25
2009	£867.63	£1,739.87	<b>-£912.34</b>	£3,784.81	<b>-£2.09</b>	£0.00	£0.00	£5,477.88
2010	£1,042.16	£115.13	£1,138.55	£4,229.03	<b>-£1.56</b>	£0.00	£0.00	£6,523.31
2011	£1,429.91	<b>-£7,485.65</b>	<b>-£754.48</b>	£4,498.79	<b>-£5.80</b>	£0.00	£0.00	<b>-£2,317.23</b>
2012	£1,341.70	£2,094.98	£1,023.22	£6,664.19	<b>-£5.32</b>	£9.69	£0.00	£11,128.46
2013	£1,789.17	£2,187.52	<b>-£5,715.45</b>	£5,971.03	<b>-£3.45</b>	£19.63	£178.33	£4,426.78
2014	£1,497.19	£3,522.02	£1,430.28	£7,426.31	<b>-£0.71</b>	£17.07	£0.00	£13,892.16
2015	£2,386.07	<b>-£1,906.00</b>	£4,206.76	£9,749.38	<b>-£2.47</b>	£3.02	£0.00	£14,436.76
2016	£2,354.57	£507.07	£2,437.70	£14,058.60	<b>-£5.77</b>	<b>-£12.85</b>	£0.00	£19,339.32
2017	£2,537.72	£736.25	£1,740.24	£14,384.92	<b>-£2.81</b>	£1,345.90	£14.96	£20,757.18
2018	£2,920.88	<b>-£3,366.86</b>	£3,801.67	£17,059.63	£6.09	£200.00	£35.46	£20,656.87
2019	£5,098.38	£3,458.02	£20,256.26	£23,625.45	£6.20	£8.81	£32.42	£52,485.54
2020	£7,246.93	£9,736.78	£23,823.21	£32,888.65	£8.49	£23.20	£25.60	£73,752.86
2021	£7,895.31	<b>-£2,292.14</b>	£15,522.64	£37,791.52	£0.35	£8.48	£26.59	£58,952.75
2022	£4,935.10	£1,453.85	£9,532.26	£27,140.83	<b>-£84.24</b>	£418.39	£180.49	£43,576.68
2023	£3,625.76	£1,888.94	£7,500.29	£20,410.79	<b>£125.40</b>	£240.19	£200.80	£33,741.37
<b>Totals</b>	<b>£50,475.49</b>	<b>£11,098.58</b>	<b>£83,377.85</b>	<b>£247,198.43</b>	<b>-£234.72</b>	<b>£4,403.25</b>	<b>£694.65</b>	<b>£397,013.53</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