

Appendix 2

Council Tax Written-Off During Financial Year 2018/19 - Summary of Write-Off Reasons

Financial Year	Statutory Additions	Deceased - No Estate	No Trace	Sequestration etc.	Small Balances	Uneconomical to Pursue/Collect	Total
1993	£30.45	-£418.03	-£1,021.31	£89.95	-£0.01	£0.00	-£1,318.95
1994	£79.73	-£171.99	-£1,158.09	£191.11	-£1.11	£0.00	-£1,060.35
1995	£61.98	£108.04	-£1,524.47	£378.63	-£5.32	£0.00	-£981.14
1996	£235.38	-£28.13	-£945.21	-£168.74	-£1.22	£0.00	-£907.92
1997	£180.34	-£151.63	-£942.18	£639.99	£0.95	-£5.39	-£277.92
1998	£186.20	-£1,008.68	-£1,788.66	£1,157.61	-£0.80	£0.00	-£1,454.33
1999	£370.54	-£11.37	-£888.44	£1,596.08	-£0.06	£0.00	£1,066.75
2000	£342.61	-£591.88	-£819.31	£1,125.95	£5.13	£0.00	£62.50
2001	£393.15	£246.47	-£1,467.15	£2,175.09	-£1.91	£0.00	£1,345.65
2002	£395.73	£656.72	-£2,195.20	£1,625.55	-£0.51	£0.00	£482.29
2003	£767.91	£2,579.93	-£2,240.40	£3,361.69	£34.88	£0.00	£4,504.01
2004	£909.62	£441.58	£178.27	£4,934.81	£4.14	£413.37	£6,881.79
2005	£724.98	£2,418.75	-£320.59	£4,649.36	-£0.28	£0.00	£7,472.22
2006	£1,490.77	£2,347.12	£282.43	£7,087.54	£2.71	£0.00	£11,210.57
2007	£944.43	£1,035.73	£120.38	£7,374.24	£6.31	£0.00	£9,481.09
2008	£1,721.20	£3,255.58	-£158.60	£8,847.65	£19.09	£0.00	£13,684.92
2009	£1,943.96	£2,821.12	£1,021.76	£8,555.85	£1.09	£0.00	£14,343.78
2010	£2,731.29	£4,481.19	£1,850.87	£14,511.93	£1.16	£0.00	£23,576.44
2011	£2,632.60	-£1,450.82	£294.15	£11,783.87	-£1.05	£0.00	£13,258.75
2012	£2,455.28	£4,621.16	-£4,423.53	£10,231.82	£3.36	£0.00	£12,888.09
2013	£3,534.09	£4,838.87	£3,692.37	£12,190.01	-£10.19	£0.00	£24,245.15
2014	£4,488.57	£6,557.82	-£4,295.66	£22,396.71	£1.50	£86.30	£29,235.24
2015	£5,369.08	£7,695.81	£4,400.73	£25,484.54	£15.63	£553.74	£43,519.53
2016	£5,593.05	£6,120.37	£5,447.35	£29,920.62	£10.14	£954.43	£48,045.96
2017	£6,459.86	-£949.15	-£15,309.11	£39,513.35	-£374.29	£402.81	£29,743.47
2018	£4,402.20	£1,073.80	-£17,603.36	£32,587.08	-£217.70	£705.64	£20,947.66
Totals	£48,445.00	£46,518.38	-£39,812.96	£252,242.29	-£508.36	£3,110.90	£309,995.25

Council Tax Debt Recovery Process

Day 1 - Bill Issued with instalment details

If not paid, Reminder issued giving 14 days to payment

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