

## Appendix 1 – Analysis of Council Tax Write Offs

| Write off Code                                                         | 2009/10        | 2010/11        | 2011/12        | 2012/13        | 2013/14        | 2014/15        | 2015/16        | 2016/17        | 2017/18        | 2018/19        | 2019/20        | 2020/21        | 2021/22        | 2022/23        | Grand Total      |
|------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Taxpayers vacated property without a forwarding address                | 123,336        | 181,534        | 125,260        | 134,249        | 112,918        | 165,925        | 116,575        | 72,108         | 96,993         | 145,425        | 137,221        | 114,831        | 152,772        | 174,261        | <b>1,853,407</b> |
| All Recovery Options Exhausted                                         |                |                |                |                |                |                |                |                |                |                | 90,216         | 113,627        | 285,015        | 236,085        | <b>724,942</b>   |
| Debt Relief Orders                                                     | 273            | 13,967         | 19,165         | 36,318         | 39,335         | 38,946         | 39,240         | 69,136         | 35,338         | 114,156        | 90,856         | 48,376         | 65,157         | 82,623         | <b>692,888</b>   |
| Uneconomical to Pursue                                                 | 33,631         | 46,044         | 42,491         | 40,390         | 25,108         | 36,213         | 52,915         | 18,348         | 24,214         | 65,866         | 32,938         | 28,794         | 80,008         | 94,962         | <b>621,924</b>   |
| Bankruptcy Order                                                       | 40,185         | 39,812         | 26,524         | 32,933         | 19,439         | 30,730         | 34,671         | 43,213         | 37,539         | 74,350         | 37,313         | 29,825         | 78,103         | 53,587         | <b>578,226</b>   |
| Charging Order Secured but no repayment until property is sold         | 2,100          | 16,305         | 26,719         | 52,541         | 23,192         | 24,453         | 66,135         | 7,237          | 11,190         | 16,794         | -23,059        | -167           | -4,887         |                | <b>218,553</b>   |
| Retrospective Council Tax Reduction Adjustments/Backdates              |                |                |                |                |                | 13,486         | 6,918          | 20,608         | 6,796          | 22,336         | 22,478         | 19,553         | 20,938         | 46,522         | <b>179,634</b>   |
| Tax Payer Passed Away with no Funds in the Estate for Payment          | 3,806          | 6,807          | 12,477         | 6,655          | 10,787         | 6,943          | 3,976          | 11,529         | 4,761          | 12,405         | 16,516         | 16,554         | 28,067         | 27,207         | <b>168,490</b>   |
| No Means to Pay all multiple council tax debts outstanding             | 901            |                | 5,316          | 25,911         | 8,112          | 14,545         | 6,912          | 5,585          | 4,958          | 25,500         | 5,462          | 365            | 3,489          | 226            | <b>107,283</b>   |
| Company Liquidation                                                    |                |                |                |                | 5,000          | 36,102         |                |                | 1,287          | 577            | 1,423          |                |                | 5,393          | <b>49,782</b>    |
| Debts Remitted by the Magistrates Courts During Committal Legal Action |                | 1,402          | 3,187          | 1,000          | 3,748          | 1,847          | 5,999          | 1,993          |                | 7,367          |                |                |                | 35,668         | <b>35,668</b>    |
| Individual Voluntary Arrangement                                       |                |                |                |                |                |                |                |                |                |                |                |                |                |                | <b>26,543</b>    |
| Administration Order                                                   |                |                |                |                |                |                |                |                | 338            | 960            |                |                |                |                | <b>1,298</b>     |
| Very Small Balances - usually under £1 owing                           | 5              | 2              | -1             | 308            | 1              | 6              | 4              | 1              |                |                |                | -1             | -13            | 1              | <b>313</b>       |
| <b>Write Offs Totals</b>                                               | <b>204,239</b> | <b>305,873</b> | <b>261,137</b> | <b>330,305</b> | <b>247,642</b> | <b>369,196</b> | <b>333,347</b> | <b>249,758</b> | <b>223,414</b> | <b>485,736</b> | <b>411,366</b> | <b>371,757</b> | <b>708,648</b> | <b>756,535</b> | <b>5,258,953</b> |