

APPENDIX 2

SERVICE AREA	SERVICE MANAGER RESPONSIBLE	WRITE OFF / ON CRITERIA	UPPER £ LIMIT PER DEBTOR
Council Tax	Housing & Community	Bankruptcy Abscond Small Balance (up to £500) Deceased Bailiff unable to collect/no goods on which to levy Indiv. Vol. Agreement / Debt Relief Order	£3,500
Business Rates	Housing & Community	Bankruptcy/Liquidation Abscond Small Balance (up to £500) Deceased Bailiff unable to collect / no goods on which to levy Indiv. Vol. Agreement / Debt Relief Order	£3,500
Council Tax and Housing Benefit (including Fraudulent cases)	Housing & Community	Bankruptcy Abscond Small Balance (up to £500) Deceased LA Error DWP Error Collection Agency unable to collect Indiv. Vol. Agreement / Debt Relief Order	£3,500
Housing Rents	Housing & Community	Bankruptcy Abscond Small Balance (up to £500) Deceased Collection Agency unable to collect Indiv. Vol. Agreement / Debt Relief Order	£3,500
Accounts Receivable	Housing & Community	Bankruptcy Abscond Small Balance (up to £500) Deceased Uneconomic to pursue through the court Indiv. Vol. Agreement / Debt Relief Order	£1,500
Penalty Charge Notices	Street Scene	Bankruptcy Abscond Deceased Bailiff unable to collect / no goods on which to levy Foreign Vehicle	£1,500
Garages	Housing Property & Performance	Bankruptcy Abscond Small Balance Deceased	£1,500
Stores	Building Works	Obsolete / Damaged Stock Picking Error	£1,500
Health and Leisure Centres	Health & Leisure	Small Balance (up to £500) Missing Membership Proofs	£1,500
Estates & Valuations	Legal / Estates	Bankruptcy Abscond Small Balance (up to £500) Deceased	£1,500
All	Section 151 Officer	Any write off/on including; Partial write offs of live accounts, paying accounts, large balances, any other exceptional reason	NO LIMIT