

# CHESHIRE EAST COUNCIL

## Cabinet Member for Resources

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**Date of Meeting:** 14<sup>th</sup> May 2012  
**Report of:** Director of Finance & Business Services  
**Subject/Title:** National Non-Domestic Rate Write-Off  
**Portfolio Holder:** Councillor Michael Jones

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### **1.0 Report Summary**

- 1.1 This report notifies the Portfolio Holder of a National Non-Domestic Rate (NNDR) debt and requests authorisation for write-off in accordance with section D16 of the Finance & Contract Procedure Rules.

### **2.0 Recommendation(s)**

- 2.1 That an amount of £60,599.50 be authorised for write-off in respect of National Non-Domestic Rate in respect of Millvale Properties Ltd, formerly trading from Unit K3, Buglawton Park, Bridge Row, Congleton.

### **3.0 Reasons for Recommendation(s)**

- 3.1 Write-offs in excess of £50,000 require Cabinet Member approval in accordance with section D16 of the Finance & Contract Procedure Rules.

### **4.0 Wards Affected**

- 4.1 N/a

### **5.0 Local Ward Members**

- 5.1 N/a

### **6.0 Policy Implications (including carbon reduction and health)**

- 6.1 N/a

### **7.0 Financial Implications (authorised by Director of Finance and Business Services)**

- 7.1 No impact for Cheshire East. An allowance is claimed for losses in collection, including write-offs, against the Council's contribution to the central pool.

### **8.0 Legal Implications (authorised by Borough Solicitor)**

- 8.1 N/a

## **9.0 Risk Management Implications**

9.1 N/a

## **10.0 Background and Options**

10.1 Millvale Properties traded from 15<sup>th</sup> May 2008 to 21<sup>st</sup> May 2010. No payments were made by the company during its occupation of the property. Cheshire East Council instructed bailiffs to execute court orders in order to recover the outstanding amount. This action was unsuccessful. The company was dissolved on 25<sup>th</sup> May 2010. As no further debt recovery action is possible the options are:

- a) Write-off the debt
- b) The debt remains outstanding against the NNDR account.

## **11.0 Access to Information**

The background papers relating to this report can be inspected by contacting the report writer:

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