

THURSDAY, 23 FEBRUARY 2023

TO: THE CABINET MEMBER FOR RESOURCES

I HEREBY SUMMON YOU TO ATTEND A VIRTUAL MEETING OF THE **CABINET MEMBER FOR RESOURCES** WHICH WILL BE HELD AT **10.00 AM, ON THURSDAY, 2ND MARCH, 2023** FOR THE TRANSACTION OF THE BUSINESS OUTLINED ON THE ATTACHED AGENDA.

Wendy Walters

CHIEF EXECUTIVE

Democratic Officer:	Martin S. Davies
Telephone (direct line):	01267 224059
E-Mail:	MSDavies@carmarthenshire.gov.uk

Wendy Walters Prif Weithredwr, *Chief Executive*,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

A G E N D A

1. DECLARATIONS OF PERSONAL INTEREST
2. TO SIGN AS A CORRECT RECORD THE DECISION RECORD OF THE MEETING HELD ON THE 17TH JANUARY 2023. 3 - 4
3. IRRECOVERABLE ACCOUNTS - NON-DOMESTIC RATES. 5 - 12
4. REPORTS NOT FOR PUBLICATION.
FOLLOWING CONSIDERATION OF ALL THE CIRCUMSTANCES OF THE CASE AND FOLLOWING THE APPLICATION OF THE PUBLIC INTEREST TEST THE CABINET MEMBER MAY CONSIDER THAT THE FOLLOWING ITEMS ARE NOT FOR PUBLICATION AS THEY CONTAIN EXEMPT INFORMATION AS DEFINED IN PARAGRAPH 14 OF PART 4 OF SCHEDULE 12A TO THE LOCAL GOVERNMENT ACT, 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) (VARIATION) (WALES) ORDER 2007.
5. COUNCIL TAX - DISCRETIONARY DISCOUNTS. 13 - 22
6. IRRECOVERABLE ACCOUNTS - HOUSING BENEFIT OVERPAYMENTS. 23 - 30
7. FORMER TENANT DEBT WRITE-OFF. 31 - 60

Note:- The press and public are not entitled to attend the meeting. The decision record will be published normally within 3 working days.

TUESDAY, 17 January 2023

PRESENT: Councillor: A. Lenny (Cabinet Member) (Virtual).

The following officers were in attendance (Virtual):

J. Jones, Head of Regeneration
A Thomas, Revenue Services Manager
K. Thomas, Democratic Services Officer

Virtual Meeting - 10.00 - 10.20 am

1. DECLARATIONS OF PERSONAL INTEREST

There were no declarations of personal interest.

2. TO SIGN AS A CORRECT RECORD THE DECISION RECORD OF THE MEETING HELD ON THE 9TH DECEMBER 2022

RESOLVED that the decision record for the meeting held on the 9th December, 2022 be signed as a correct record.

3. REPORTS NOT FOR PUBLICATION

RESOLVED pursuant to the Local Government Act 1972, as amended by the Local Government (Access to Information)(Variation)(Wales) Order 2007 that the following items were not for publication as the reports contained exempt information as defined in Paragraph 14 of Part 4 of Schedule 12A to the Act.

4. COUNCIL TAX - DISCRETIONARY DISCOUNTS

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute 3 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 14 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to applications for the discretionary reduction of Council Tax and that in all the circumstances of the case the public interest in maintaining the exemption under paragraph 14 of Schedule 12A of the 1972 Act outweighed the public interest in disclosing had the potential to have a disproportionate effect upon the individuals concerned and was not necessary for any of the purposes specified in the Data Protection Act 2018.

The Cabinet Member considered a report detailing applications received for discretionary reduction of Council Tax.

It was noted that regulations had been introduced with effect from April 2004 giving local authorities discretionary powers to grant locally determined Council

Tax discounts or reductions, over and above existing statutory reductions. While delegated authority was granted to the Head of Financial Services to determine applications falling within specific criteria, applications falling outside those criteria were to be determined by the Cabinet Member for Resources:

RESOLVED:

- 4.1 that the awards detailed in Appendix A to the report be approved and that delegated authority be granted to the Revenue Services Manager to approve the reduction, removal or increase the award if there was a future change in circumstances;
- 4.2 That application reference numbers 86683 and 107526 be granted in the sums detailed in the report and that delegated authority be granted to the Revenue Services Manager to approve the reduction, removal or increase the award should there be a future change in circumstances

5. PROPOSED TENANCY AGREEMENT OF THE FFWRNES FACH, LLANELLI

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute 3 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 14 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to matters of tenancy and that in all the circumstances of the case the public interest in maintaining the exemption under paragraph 14 of Schedule 12A of the 1972 Act outweighed the public interest in disclosing the information in the report as disclosure would undermine the Council's negotiating position in similar transactions in the future and risk harming public finances.

The Cabinet Member considered a report on the granting of a tenancy agreement for Ffwrnes Fach, Llanelli.

RESOLVED that a tenancy agreement for Ffwrnes Fach, Llanelli be granted on the terms detailed within the report

CABINET MEMBER

DATE

2ND MARCH 2023

Cabinet Member:	Portfolio:
Cllr. Alun Lenny	Resources

IRRECOVERABLE ACCOUNTS – NON-DOMESTIC RATES
Purpose: To consider write off of irrecoverable account

RECOMMENDATIONS / KEY DECISIONS REQUIRED:
 It is recommended that the account detailed in the attached schedule be written off as irrecoverable.

REASONS:
 The account detailed on the schedule attached has been identified as irrecoverable. For the reasons stated, there is no likelihood of payment now being secured and it is appropriate to write the debts off against the bad debt provision.

Directorate: Corporate Services Name of Head of Service: Helen L Pugh Report Author: Ann Thomas	Designations: Head of Revenues & Financial Compliance Council Tax and Benefits Manager	Tel Nos. / E Mail Addresses : HLPugh@ carmarthenshire.gov.uk 01554 742126 An Thomas@carmarthenshire.gov.uk
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Declaration of Personal Interest (if any): N/A

Dispensation Granted to Make Decision (if any):N/A

DECISION MADE:

Signed:

EXECUTIVE BOARD MEMBER



Recommendation of Officer adopted	YES / NO
Recommendation of the Officer was adopted subject to the amendment(s) and reason(s) specified:	
Reason(s) why the Officer's recommendation was not adopted:	



**EXECUTIVE SUMMARY
CABINET MEMBER FOR RESOURCES DECISION MEETING
2nd MARCH 2023**

Non-Domestic Rates – IRRECOVERABLE ACCOUNTS

1. The Revenue Services Unit is responsible for collecting significant sums each year in respect of local taxation (Business Rates and Council Tax), Benefit Overpayments and Sundry Debtors (miscellaneous income accounts)
2. The net collectable debit, i.e. the total payable after reliefs and allowances, for these income strands will vary from year to year but is normally approaching £200 million, with good collection rates normally achieved.
3. Despite these good collection rates there will inevitably be accounts where it has not proved possible to recover the debt in full.
4. The attached schedule gives details of a non-domestic rate account that has been identified as irrecoverable for the reasons outlined. The legislation does not allow for recovery of the stated amount.
5. It is therefore considered appropriate to write off this account totalling against the bad debt provision the Authority is allowed via the non-domestic rating “pool” mechanism.

DETAILED REPORT ATTACHED?

NO

- Schedule of applications, attached

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: Ann Thomas

Revenue Services Manager

Policy and Crime & Disorder	Legal	Finance	ICT	Risk Management Issues	Organisational Development	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

As stated, losses are offset against the Council's prudent general bad debt provision other than Non-Domestic rate debts which are offset against the Council's contribution to the Welsh Government NDR Pool.



CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Ann Thomas**

Revenue Services Manager

- 1. Local Member(s) N/a**
- 2. Community / Town Council N/a**
- 3. Relevant Partners N/a**
- 4. Staff Side Representatives and other Organisations N/a**

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Individual account records Information@Work Document Management system	As report	Business Rates team – Ty Elwyn, Llanelli



Cabinet Member for Resources meeting on 2nd March 2023

Non Domestic Rates Write off

Ref. No. 80028047-3 & 85000011-0

Ratepayer	Type of Business/ Organisation:	Premises:
Poundstretcher Limited	Shop and Premises (Retail)	8 Vaughan Street, Llanelli, Carmarthenshire, SA15 3TY

A – Liability

RV 94,000(2017 list)

NDR

2019 / 2020

Charge for period 9.12.19 – 31.3.20	£15400.59
Payment received	£ 1464.04
	£13936.55

2020/2021

Balance Brought forward	£13936.55
Charge for period 1.4.20 – 31.3.21	£50290.00
Relief awarded	<u>-£50290.00</u>
	£13936.55

BIDS

2019/2020

Charge for period 9.12.19 – 31.3.20	£443.85
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2020/2021

Balance brought forward	£ 443.85
Charge for period 1.4.20- 31.3.21	<u>£1425.00</u>
	£1868.85

Background

A CVA was approved for Poundstretchers on the 3rd July 2020, the amount to be paid by the company to each rating authority creditor in respect of

- a) The remainder of the current years rates year, and
- b) Business Rates arrears

Shall be 12% of the Allowed CVA Claim of the relevant Rating Authority creditor:

See below:

CVA- Poundstetcher limited

Ref
80025753

Initial 2019/20 Charge	Days	£49,444.00
Pre CVA (9.12.19 - 31.3.20)	114 days	£15,400.59
Initial 2020/21		£50,290.00
Pre CVA (1.4.20 - 2.7.20)	93 days	Nil Relief awarded
*12% of prev CVA arrears payable		
Pre CVA charge		£15,400.59
Payments received		-£1,464.04
Liable to pay at 12% of charge		£1,848.07
		-£1,464.04
		£384.03 Balance left to pay
Write off amount	£13,552.52	

BIDS Ref: 85000011-0	CVA- Poundstretcher limited		
		Days	
2019/20 Initial Charge			£443.85
	Pre CVA (9.12.19 - 31.3.20)	114 days	£443.85
2020/21 Charge			£1,425.00
	Pre CVA (1.4.20 - 2.7.20)	93 days	£362.09
	*12% of CVA arrears payable		
			£805.94
	Pre CVA charge		(£444.85 &
	Payments received		£362.09)
			Nil
	Liable to pay at 12% of charge		£ 96.71
	Write off amount	£709.23	

Recommendation

As the CVA was approved, the authority is now required to **write off** £709.23 in respect of the Business Improvement District charge & Non Domestic Rates Charge of £13,552.52 = **£14261.75** in total

Agenda Item 5

By virtue of paragraph(s) 14 of Part 4 of Schedule 12A of the Local Government Act 1972 as amended by the Local Government (Access to Information) (Variation) (Wales) Order 2007.

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Agenda Item 6

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Agenda Item 7

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