



## **EXECUTIVE MEMBER DELEGATED POWERS DECISION NOTICE**

### **LOCAL GOVERNMENT ACT 2000 SECTION 9E**

#### **1 DETAILS OF EXECUTIVE MEMBER TAKING THE DECISION**

Councillor Duncan Bell - Executive Member, Resources

#### **2 TITLE OF REPORT**

Business Rate Write Off

#### **3 DECISION TAKEN**

Write offs between £10,000 to £49,999 can be authorised by the Executive Member for Resources in accordance with the updated financial regulations, which were approved at the constitution review group and at full council on 1 February 2021. The Executive Member for Resources agrees to write off a business rates account to the value of £19,250.10.

#### **4 IF URGENT, REASONS FOR URGENCY**

#### **5 DETAILS OF OTHER EXECUTIVE MEMBER(S) CONSULTED**

Name                      Councillor Duncan Bell

Signature                      \_\_\_\_\_

Date this decision was taken                      \_\_ 18 March 2021 \_\_

Date of circulation/publication of this decision                      \_\_ 18 March 2021 \_\_

#### **6 EXPLANATION/BACKGROUND**

6.1 [See Part 2 paper]

6.2 Legal Implications:

There are no legal implications resulting from this decision.

### 6.3 Financial Implications:

The Council shares the cost of business rates write offs with Hertfordshire County Council and Central Government based on the following split. It should be noted this split is the first stage of the business rates retention calculation, prior to the tariff, the levy, section 31 adjustments and other factors. This means whilst the write off is split in this way, the final amount the council will be impacted by, is likely to be lower than the initial apportionment:

1. Central Government bears 50% of the value of any write offs. £9,625.05 based on the figure in this report.
2. Welwyn Hatfield Borough Council bears 40% of the value of any write offs. £7,700.04 based on the figure in this report.
3. Hertfordshire County Council bears 10% of the value of any write offs. £1,925.01 based on the figure in this report.
4. £61,536.84 has been written off so far this year against an overall bad debt provision (BDP) of £160,009. This write off will reduce the provision to £79,222.06.
5. These write offs will be covered by the BDP. Where write offs are in excess of the BDP, the amounts over the BDP would be charged directly to the collection fund and the retained business rates reduced.

### 6.4 Alternative options considered and reasons for their rejection (if any):

No other options available.

## 7 **BACKGROUND PAPERS USED TO INFORM THE DECISION**

7.1 N/A

## 8 **DETAILS OF ANY MEMBERS OR OFFICERS WHO HAVE DECLARED AN INTEREST IN THIS MATTER AND NATURE OF ANY SUCH INTEREST AND ANY DISPENSATIONS GRANTED**

8.1 N/A

## 9 **ADDITIONAL CONFIDENTIAL OR EXEMPT INFORMATION CONSIDERED**

9.1 [~~Yes or No~~. If yes, confidential or exempt information should be included for the consideration of the Executive Member in taking their decision, in a separate Part 2 report]

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Name / Job Title

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**EXPLANATION/BACKGROUND**

**Part II  
Private & Confidential**

Not for publication by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

