

ANGUS COUNCIL

POLICY AND RESOURCES COMMITTEE – 2 FEBRUARY 2021

NON-DOMESTIC RATES APPEALS SUB-COMMITTEE

REPORT BY DIRECTOR OF LEGAL AND DEMOCRATIC SERVICES

ABSTRACT

The purpose of this report is to establish a body to hear appeals against rating liability under section 238 of the Local Government (Scotland) Act 1947 given that an appeal has been received.

1. RECOMMENDATIONS

It is recommended that the Committee:-

- (i) agrees to establish a Non-Domestic Rates Appeals Sub-Committee comprising three members of this Committee and that arrangements are made to hear an appeal that has been received,
- (ii) agrees to appoint the Convener and Vice-Convener of this Committee as Convener and Vice-Convener of that Sub-Committee; and
- (iii) appoints one other of its members to that Sub-Committee.

2. REPORT

2.1 Angus Council is responsible for the collection of non-domestic rates for the local government area of Angus in terms of a number of pieces of legislation which date back to 1854. In terms of the Council's Order of Reference to Committees the following matters are referred to this Committee (subject to Standing Orders/Financial Regulations):-

the functions of the Council (i) as rating authority under Part VII of the 1973 Act; (ii) under the Abolition of Domestic Rates Etc (Scotland) Act 1987 and the Local Government Finance Act 1992, and (iii) under other related enactments, regulations or subordinate legislation including the functions of the Council relating to housing benefit and rebates from Council Tax and the disposal under any enactment of all other claims or applications for relief from or repayment of non-domestic rates.

2.2 Section 238 of the Local Government (Scotland) Act 1947 provides that any person in receipt of a demand notice for non-domestic rates may appeal to the Council against the non-domestic rates claimed from them on the ground that they are being improperly charged. Any person appealing must receive notice in writing of the date for the hearing of the appeal and the appellant must be given the opportunity of a hearing. Any such appeal must be based on an error as to the person to be charged or the property to which it relates, or the amount charged. It is not known when the Council was last required to determine an appeal under this section.

2.3 An appeal has been received in respect of the amount of non-domestic rates claimed from a person who has received of a demand notice for non-domestic rates. The appeal requires to be determined. It is recommended that this Committee agree to establish a Non-domestic Rates Appeals Sub-Committee to determine the appeal and that this Sub-Committee comprise three members of this Committee.

2.4 Training will be provided to members of the Committee appointed to the proposed Sub-Committee.

3. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

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