

**THE HIGHLAND COUNCIL
RESOURCES COMMITTEE'S NON DOMESTIC RATES APPEALS COMMITTEE**

Minute of Meeting of the Resources Committee's Non Domestic Rates Appeals Committee held in the Council Headquarters, Glenurquhart Road, Inverness on Friday, 13 February, 2015 at 10.30 a.m.

PRESENT:

Dr D Alston
Miss J Campbell
Mrs M Smith

Officials in Attendance:-

Mrs T Batchelor, Solicitor, Corporate Development Service (Adviser to the Committee)
Mrs K Bevilacqua, Solicitor, Finance Service (Management Side)
Mrs R Wheeler, Rating Officer, Finance Service (Management Side)
Ms L Black, Rating Officer (observer)
Mr A MacInnes, Administrative Assistant, Corporate Development Service (Clerk)

Dr D Alston in the Chair

BUSINESS

1. Apologies

Apologies for absence were intimated on behalf of Mr J Gray, Mrs H Carmichael and Mr F Parr.

2. Declarations of Interest

There were no declarations of interest.

3. Exclusion of the Public

The Committee **RESOLVED** that under Section 50A(4) of the Local Government (Scotland) Act 1973 the public be excluded from the meeting for this item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 6 of Part I of Schedule 7A of the Act.

4. Non Domestic Rates Appeal

There had been circulated a written Statement of Case prepared by the Finance Service, a written Statement of Case prepared by the Appellant's Side, and a copy of the Code of Practice for Non Domestic Rates Appeals of The Highland Council.

The Chairman welcomed both parties to the meeting, and in accordance with the Appeals Procedure, Mrs K Bevilacqua, Solicitor presented the Finance Service's case. Thereafter, the Appellant presented his case to the Committee.

Following questioning and after the Finance Service and the Appellant had summed up their respective cases, both parties withdrew to allow the Committee to deliberate in private.

Having given careful consideration to the various issues raised, the Committee **AGREED** by a majority vote not to uphold the appeal.

The Committee determined that on the basis of the evidence provided and case law they were not able to grant mandatory relief in respect of non-domestic rates. However, this case has highlighted what appears to be an inequity in the discretionary relief policy in the privileged position it gives to sports clubs and the Committee unanimously agreed to ask the Council to review the discretionary relief policy.

The meeting ended at 12.15 p.m.