

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

Minute of Meeting of the Corporate Resources Committee's Non Domestic Rates Appeals Committee held in the Council Headquarters, Glenurquhart Road, Inverness on Monday, 7 October, 2019 at 10.50 a.m. and continued on Tuesday, 8 October, 2019 at 9.30 a.m.

**PRESENT:**

Mr M Reiss  
Dr I Cockburn  
Mr D Louden  
Mr P Saggars

Officials in Attendance:-

Mrs F Malcolm, Legal Manager, Chief Executive's Service (Adviser to the Committee)  
The Appellant  
Mrs N Underdown, Solicitor, Corporate Resources Service ( Management Side)  
Mrs R Wheeler, Principal Revenues Officer, Corporate Resources Service (Management Side)  
Mr B Gill, Advocate, (Appellant's Representative)  
Ms J McNichol, MBM Commercial (Appellant's Representative)  
Mr A MacInnes, Administrative Assistant, Chief Executive's Service (Clerk)

**Also in Attendance:-**

Mr P Scheiderhan, Appellant's Side Observer

**Mr M Reiss in the Chair**

**BUSINESS**

**1. Apologies**

An apology for absence was intimated on behalf of Mr A MacKinnon.

**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 Revenues, 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.

Prior to the presentation of statement of cases by both parties, the Appellant's representative advised that they wished to submit a revised note of appeal in respect of one of the applications for unoccupied relief and in addition they wished to submit new documentation in support of their appeal in relation to applications for unoccupied relief for all properties. This constituted a condensed bundle of the documentation previously lodged and some new documents which were marked accordingly. Revenues also indicated that they had further documentation for lodging.

The Committee agreed that there should be a short adjournment in order that both parties could discuss their position in relation to the new documentation.

The meeting was adjourned at 11.05 a.m. and reconvened at 11.55 a.m.

It was confirmed that both parties accepted the admission of the additional documentation from both the Appellant's Side and Revenues. The documentation was circulated.

The Committee agreed to adjourn the meeting until after lunch in order to give the Committee time to read the additional documentation tabled. The meeting was therefore adjourned at 12 noon.

The meeting reconvened at 1.15p.m.

In accordance with the Appeals Procedure, Mrs N Underdown, Solicitor presented the Revenues case. Thereafter, the Appellant's Side presented their case to the Committee.

The meeting was adjourned at 5.00p.m. and it was reconvened on Tuesday, 8 October, 2019 at 9.30 a.m.

The Appellant's Side continued presenting their case. During the presentation and questioning, given that a witness was still to be called by the Appellant's Side, it was accepted that the Appeal would not likely be finished that day. It was therefore agreed to adjourn the meeting to be concluded at a later date.

It was agreed that the continuation of the appeal would take place on Wednesday, 4 December, 2019 at 9.30 a.m.

The meeting ended at 2.40 p.m.