

Agenda Item	9.
Report No	RES/17/23

HIGHLAND COUNCIL

Committee: Corporate Resources

Date: 8 June 2023

Report Title: Non Domestic Rates Appeals Committee

Report By: Head of Legal and Governance

1. Purpose/Executive Summary

1.1 This report seeks agreement to the creation and appointment of Members to a second, stand alone Non Domestic Rates Appeals Committee.

2. Recommendations

2.1 The Committee is invited to agree:

- i. the creation of a second, stand-alone Non Domestic Rates Appeal Committee to consider and determine a current appeal; and
- ii. the appointment of five Members to serve on the Appeal Committee.

3. Implications

3.1 **Resource Implications:** The requirement to organise, support and attend a further hearing will place further demands on both officers and Members with potential costs arising from consequential travel and subsistence.

3.2 **Legal:** The Council is required to have a Non Domestic Rates Appeal Committee and the creation of this second Committee is required to allow an outstanding appeal to be determined and, in so doing, discharge the Council's statutory function.

3.3 **Community (Equality, Poverty and Rural):** there are no direct community implications arising as a consequence of this report.

3.4 **Climate Change / Carbon Clever:** None

3.5 **Risk:** there are no direct risk implications arising as a consequence of this report.

3.6 **Gaelic:** there are no direct Gaelic implications arising as a consequence of this report.

4. Background

- 4.1 The Committee previously agreed the membership of the Non Domestic Rates Appeal Committee which comprises five Members. The Appeal Committee met on Tuesday 23 May to hear and determine a Non Domestic Rates appeal. Four Members of the Appeal Committee including the Chair and Vice Chair were in attendance. In the course of the hearing, and after seeking advice from the Monitoring Officer, the Chair, with the agreement of the Appeal Committee Members, decided that the Committee's consideration of the appeal should not progress to a decision. Further it was agreed that the Corporate Resources Committee be asked to identify a differently constituted Appeal Committee drawn from the remaining Members of the Corporate Resources Committee to allow the appeal to be determined afresh.

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Date: 26 May 2023