

Highland Council**Non-Domestic Rates Appeals Committee**

Minute of Meeting of the **Corporate Resources Committee's Non-Domestic Rates Appeals Committee** held in Council Headquarters, Inverness on Tuesday 23 May, 2023 at 10.30 a.m.

PRESENT

Mr S Kennedy
Mr D Louden
Mr A MacDonald
Mr C Munro (remote)

Officials in Attendance:-

Mr G Munro, Revenues Manager, Resources & Finance (Revenue's Side)
Ms N McLelland, Solicitor, Revenues & Finance Service (Revenue's Side)
Ms R Wheeler, Principal Revenues Officer, Resources & Finance Service (Revenue's Side)
The Appellant
Ms T Batchelor, Principal Solicitor (Litigation & Advice), Performance & Governance Service (Adviser to the Committee)
Mr A MacInnes, Interim Senior Committee Officer, Performance & Governance Service (Clerk to the Committee)

Also in attendance:-

Mr S Fowler, Trainee Solicitor (Litigation & Advice), Performance & Governance Service (observer)

BUSINESS**1. Appointment of Chair**

Mr A MacDonald, seconded by Mr S Kennedy moved that Mr D Louden be appointed as Chair of the Committee. There being no other nominations, Mr D Louden was appointed Chair of the Committee.

2. Apologies

An apology for absence was intimated on behalf of Mr G Mackenzie.

3. Declarations of Interest/Transparency Statement

There were no declarations of interest/Transparency Statements.

4. 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.

5. Non - Domestic Rates Appeal – Rating Liability

There had been circulated a written Statement of Case prepared by the Revenue's Side, a written Statement of Case prepared by the Appellant and a copy of the Code of Practice for Non-Domestic Rates Appeals.

The Chairman welcomed both parties to the Hearing.

In accordance with the Code of Practice, the Revenue's Side presented their case to the Committee. Thereafter, the Appellant presented his case.

Following questioning and after the Revenue's Side, and the Appellant had summed up their respective cases, both parties withdrew to allow the Committee to deliberate in private. During the private discussion Mr C Munro indicated he had to leave the meeting and he took no further part in the deliberations.

The Committee, having sought further advice, determined that the appeal should not progress to a decision. This arose from a concern that the Committee believe there may have been irregularities in the process. The Committee requested that the appeal be remitted to the Council's Corporate Resources Committee with a recommendation that a differently constituted Non-Domestic Rates Appeals Committee be formed to hear this appeal.

The meeting ended at 2.50 p.m.