# 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 Wednesday, 11 October, 2017 at 10.30 a.m.

#### PRESENT:

Mr A Baxter Dr I Cockburn Ms M Smith Mr P Saggers

### Officials in Attendance:-

Mrs T Batchelor, Solicitor, 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 Murison, Revenues Manager, Corporate Resources Service (observer) Mr A MacInnes, Administrative Assistant, Chief Executive's Service (Clerk)

#### Mr A Baxter 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 the Corporate Resources Service, a written Statement of Case prepared by the Appellant, 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 Chairman confirmed the validity and independence of the Panel and the issue under consideration i.e. the Appellant's liability for payment of non domestic rates for the period 1 April, 2016 to 31 May, 2016 as per the bill issued on 1 March, 2017.

Thereafter, in accordance with the Appeals Procedure, Mrs N Underdown, Solicitor presented the Corporate Resources Service's case. Thereafter, the Appellant presented his case to the Committee.

Following questioning and after the Corporate Resources 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** that the grounds of the appeal had not been substantiated and the appeal be not upheld.

The meeting ended at 12.35 p.m.