

Highland Council

Non Domestic Rates Appeals Committee

Minute of Meeting of the **Corporate Resources Committee's Non Domestic Rates Appeals Committee** held remotely via Teams on Monday 29 November, 2021 at 10.00 a.m.

PRESENT

Mr J Gray
Mr D Louden
Mr P Saggars

Officials in Attendance:-

Mr B Murison, Revenues Manager, Resources & Finance (Revenue's Side)
Ms R Wheeler, Principal Revenues Officer, Resources & Finance Service (Revenue's Side)
The Appellant
Mrs T Batchelor, Acting Principal Solicitor, Performance & Governance Service (Adviser to the Committee)
Mr A MacInnes, Administrative Assistant, Performance & Governance Service (Clerk to the Committee)

Mr J Gray in the Chair

BUSINESS

1. Apologies

Apologies for absence were intimated on behalf of Dr I Cockburn and Mr M Reiss.

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 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.

Having given careful consideration to the various issues raised, the Committee **AGREED** by a majority, that the grounds of the appeal had been substantiated and the appeal be upheld. The Committee determined that there had been a lease in place at the property in favour of the tenant and that the tenant was in occupation. Further, the Committee did not feel it was reasonable for Revenues to require the same level of evidence of occupation given that it was during the Covid-19 lockdown period.

The meeting ended at 12.20 p.m.