

## The 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 Friday 30 June, 2023 at 10.30 a.m.

#### Present:

Mr S Kennedy  
Mr D Loudon (Chair)  
Mr A MacDonald (remote)  
Mr C Munro (remote)

#### 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 and an employee of the Appellant  
Ms T Batchelor, Principal Solicitor (Litigation & Advice), Performance & Governance Service (Adviser to the Committee)  
Ms F MacBain, Senior Committee Officer, Performance & Governance Service (Clerk to the Committee)

#### Also in Attendance:

Mr M Whillans, Solicitor (Litigation & Advice), Performance & Governance Service (observer)  
Ms J Anderson, Revenues Officer (observer)

#### 1. Apologies for Absence

Apologies were intimated on behalf of Mr G MacKenzie.

#### 2. Declarations of Interest/Transparency Statement

There were none.

#### 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 involves 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.

Following discussion, the Committee, agreed, unanimously, that the grounds of the appeal had not been substantiated and the appeal be not upheld.

The meeting ended at 1.20pm