

## **EX5. RATES APPEALS**

The Executive considered a report by the Chief Governance Officer advising of the Council's obligation to hear rates appeals from ratepayers on the grounds that they have been improperly charged and presenting a procedure to deal with such appeals.

In terms of section 238 of the Local Government (Scotland) Act 1947 a rating authority must hear appeals from ratepayers who have lodged an appeal on the grounds that they consider that they have been improperly charged. The Council is the Rating Authority for its area. The report advised that an appeal had been received which in terms of the Scheme of Delegation, will be heard by the Executive. A procedure for dealing with this and future appeals was appended to the report for approval.

### **Decision**

**The Executive agreed:-**

- (1) to adopt the procedures detailed at appendix 1 of the report for rates appeals where the ratepayer considers they are being improperly charged;**
- (2) to delegate to the Chief Governance Officer the setting of a date for an appeal hearing to be held by the Executive to consider the current appeal; and**
- (3) that the timescales detailed in paragraphs 1.1 and 1.2 of the procedures shall not be applied in the case of the current appeal.**