



## Falkirk Council

Chief Executive Office  
Finance Services

Revenues & Benefits Division

# ALL YOU WANT TO KNOW ABOUT COUNCIL TAX REVIEWS AND APPEALS

There are different review and appeal rules for Council Tax liability and Council Tax Reduction. Both are explained in this leaflet.

### Council Tax

You can appeal against either the amount of Council Tax you have to pay because we have not awarded a discount or an exemption; or our decision that you are responsible for paying Council Tax. You have the right to submit an appeal to us under the Local Government Finance Act 1992 (as amended).

You should note that appeals against the Valuation Band that your property has been placed in, must be addressed to The Assessor for Central Scotland, Hillside House, Laurelhill, Stirling, FK8 2NA, telephone 01786 892200 and not to your local authority.

If you would like more information or an explanation of how we have arrived at our decision you should contact us in person, by phone, by letter, by fax or by email. Although there are no time limits on when you should contact us to query your Council Tax account, we would recommend that you contact us as soon as you receive your bill if you wish to query any of the details.

### What happens next?

If you remain dissatisfied with our explanation of our decision, you can make a formal appeal on the following grounds;-

- you disagree with our decision that the dwelling is chargeable e.g. you believe it should be exempt from charges;
- you disagree that you are the person who should be liable to pay the Council Tax;
- you disagree with the calculation of your bill e.g. you think you should receive a discount or disabled reduction.

### Does the Local Authority decide my appeal?

When we receive your formal request, we will get a senior member of staff to check your Council Tax account to make sure our decision is correct. If we cannot change our decision, you have the right to then proceed to a formal hearing by an independent body called the Valuation Appeal Committee (VAC).

### How can I progress my case to the VAC

There are some stages and conditions that must be met before a case can proceed to a VAC:-

- You must already have written to us advising that you were dissatisfied
- You must have received a reply and be dissatisfied with that reply, or 2 months has passed since you wrote to us and you have not received a reply
- You must write again to us (within 4 months of your original letter) advising that you wish to appeal to the VAC
- Your letter of appeal must state the date you first wrote to us and must state the full reasons for appealing.

### **What happens after I have requested an appeal?**

If all of the above conditions are met:-

- we will contact the Secretary of the Committee to arrange a hearing
- you will be cited to appear at the hearing where you or your representative will be given the opportunity to present your case
- you will be given at least 35 days notice of the hearing.

### **Do I have to attend the hearing?**

You, or your representative would normally be expected to attend the hearing. If this is not practical, please let us know.

### **Who are the Valuation Appeal Committee members?**

The committee is made up of independent people who are selected from a pool of volunteers known as the Valuation Appeal Panel. The Sheriff Principal appoints each member of the Committee and that member must live, work or is/was engaged in business in the area covered by the Valuation Appeal Panel. The Secretary of the Committee, a solicitor, advises on points of law but is not involved in the decision of the Committee.

### **What happens at the hearing?**

There may be more than one case to be heard during the sitting and each case is dealt with in turn. You (or your representative) will present your case first, as you are the appellant, then the Council's representative will present their explanation of the decision. Both you and the Council may present evidence, e.g. copies of letters, relevant legislation or case law. The Committee, you, your representative and the Council's representative are able to ask questions of each other during the hearing.

### **When will I know the outcome?**

The Committee will deliberate the case after you have left the hearing and the Secretary of the Committee will write to you advising of the decision within 7 days of the decision being made.

### **What if I win my appeal?**

The Council will also receive written confirmation of the decision and if you have been successful, your Council Tax account will be adjusted accordingly and a revised bill will be issued. Any credit balance resulting from the adjustment will be transferred to any other outstanding Council Tax account (or other debt owed to the Council) you may have, or it will be refunded.

### **What if I or the Council disagrees with the Committee's decision?**

If the Council or you, as the appellant, disagrees with the decision, either party can appeal to the Court of Session, but only on a point of law.

## **Council Tax Reduction**

You have the right to ask for a review of our decision. You must do this within 2 months of the date of the decision and you must state the reasons why you think it is wrong.

We will contact you if we need to ask for more information before we issue our reply. We will get a senior member of staff to check your reduction to make sure it is correct and we will write to you within 2 months of your request with our decision.

## **What if I am still unhappy with the Council Tax Reduction decision**

If you remain dissatisfied with our reply, you can seek an independent ruling from the Council Tax Reduction Review Panel. This is called a Further Review.

You can only request a Further Review after we have carried out an internal review first, unless we do not reply to you within 2 months of your request.

The Council Tax Reduction Review Panel is an independent body who will consider the facts and give an independent ruling as to whether our decision is correct or not.

When you write to them, they will ask us for the details of our decision and supporting evidence which we will also copy to you before the hearing.

The address to write to is: Council Tax Reduction Review Panel, 4th Floor, 1 Atlantic Quay, 45 Robertson Street, Glasgow, G2 8JB. Their website for more information and application forms is: <http://counciltaxreductionreview.scotland.gov.uk/index.htm>

You must continue to make payments as detailed on your bill while your query/appeal is outstanding.

## **Further Questions**

If you want any further information on the Appeals process, please contact your Local Area Manager at your Local One Stop Shop or Lorna Chisholm, Appeals & Complaints Officer, One Stop Shop, Calendar Square, High Street, Falkirk, FK1 1UJ, Tel; 01324 506885

**Please keep this leaflet in a safe place to refer to.**

**REQUEST FOR FORMAL APPEAL (COUNCIL TAX LIABILITY / BILLING) OR REVIEW (COUNCIL TAX REDUCTION)**

**About You**

Your Surname		All other names	
Your address		Postcode	
Home Tel No.		Mobile No.	

**About a representative**

Have you arranged for someone to help you with your appeal or request for review?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
If Yes, please complete the following details			
Their Surname		All other names	
Their address		Postcode	
Home Tel No.		Mobile No.	
You must sign to authorise this person to act for you			

**Why are you appealing or seeking a review? (Please tick one box only)**

You disagree with our decision that the dwelling is chargeable (i.e. you believe it should be exempt from charges).	<input type="checkbox"/>	You disagree with the calculation of your bill (i.e. you think you should receive a discount or disabled reduction)	<input type="checkbox"/>
You disagree that you are the person who should be liable to pay the Council Tax	<input type="checkbox"/>	You disagree with the amount of your Council Tax Reduction	<input type="checkbox"/>

**ABOUT YOUR APPEAL / REVIEW REQUEST**

- Please use the page overleaf to tell us why you do not agree with our decision. You must say why you think the decision is wrong, e.g.
  - You have used the wrong amount of wages, it should be £180.00 not £200.00.
  - I am the only adult with their main residence at this address.
  - The property was re-possessioned by my lender on 15<sup>th</sup> June.
- If you need to use another sheet of paper, please remember to put your name & address on all extra sheets.

