

**ABERDEEN CITY COUNCIL**  
**FINANCE, POLICY AND RESOURCES COMMITTEE**  
**BUSINESS RATES APPEALS SUB COMMITTEE**  
**PROCEDURE**

1. CONSTITUTION

- 1.1 The Sub Committee shall be appointed by Council and shall comprise such number of members as Council may agree.
- 1.2 Council shall appoint a chair and a clerk to the Sub Committee.
- 1.3 Members may nominate substitutes to attend hearings, but no substitution shall be permissible once a hearing has begun.
- 1.4 Members and substitute members shall be trained prior to hearing any appeal.

2. PROCEDURE

- 2.1 An appeal under section 238 of the Local Government (Scotland) Act 1947 shall only be competent where the appellant has made representations previously to the Head of Finance or his appointed officer, has been dissatisfied with the response and requires a further review. The notice of appeal shall be submitted to the clerk at the following address:-

Senior Democratic Services Manager  
Clerk to the Business Rates Appeals Sub Committee  
Legal and Democratic Services  
Town House  
Aberdeen AB10 1AQ

- 2.2 The notice of appeal shall be in writing and shall be acknowledged by the clerk within seven days of receipt. The notice shall specify the detailed grounds upon which the appellant wishes to rely and grounds not listed in the notice shall not be considered if introduced at a later stage. Where the notice has been sent electronically, an electronic response may be sent, but hard copies will be sent where possible.
- 2.3 The clerk shall notify the Revenue and Benefits Manager or such individual as may be responsible for imposing the rates on the taxpayer (or such person as that officer shall nominate) within seven days of receipt of the appeal and shall provide the notice of appeal and any supplementary documentation.
- 2.4 The Revenue and Benefits Manager shall send any response to the notice of appeal and supplementary documentation to the clerk within fourteen days and shall copy such response to the appellant.
- 2.5 The appellant shall be afforded the opportunity to appear in person before the Sub Committee, to be represented or to allow the appeal to rest on written submissions.
- 2.6 The Sub Committee may require the appellant to provide in writing further particulars of the grounds on which the appeal relies and of any relevant facts, or to produce specified documentary evidence of the position set out in the notice of appeal or any other written representations.

- 2.7 The appellant and Revenue and Benefits Manager shall be given fourteen days' notice of the date of the hearing of the appeal by the Sub Committee. Such notice shall specify the time and place of the hearing of the appeal and, if not sent electronically, shall be deemed to be received on the day following posting by first class mail.
- 2.8 The hearing shall be held within 42 days of the receipt of the notice of appeal, and not earlier than 21 days, except with the agreement of both parties.
- 2.9 At least seven days before the hearing, the clerk shall supply to the members of the Sub Committee, the appellant and the officers of the Council representing it, copies of the following:-
- The determination of the Council;
  - Any statement supplied by the Council showing how the determination had been calculated;
  - The representations made by the appellant;
  - The notification of the decision of the Council;
  - The grounds on which the appellant has required further review;
  - Any written representations by the appellant;
  - Any written response prepared by the Revenue and Benefits Manager in terms of paragraph 2.3 above; and
  - Any additional submissions by either party shall be sent to the other party and to the clerk no later than three working days prior to the date of the hearing and no further documents shall be accepted unless the Sub Committee so determines.
- 2.10 The appellant and the Revenue and Benefits Manager shall send the above documentation to the clerk at least ten days prior to the date of the hearing.

### 3. PROCEDURE AT THE HEARING

- 3.1 The Sub Committee shall not be bound by any enactment or rule of law relating to the admissibility of evidence in proceedings before Courts of Law.
- 3.2 If the appellant fails to appear or to be represented at the time and place fixed for the hearing, the Sub Committee may (a) adjourn until a later date; or (b) determine the appeal on the basis of the appellant's notice of appeal and any further submissions.
- 3.3 The rights of persons affected at the hearing shall be summarised as follows:-
- To be heard at the hearing;
  - To be represented at the hearing (the representative need not be legally qualified and shall have the same right as the appellant; there shall be no limit to the number of representatives, but the chair shall be entitled to keep the numbers attending within sensible limits, and only one representative shall speak except with the chair's consent);
  - To call people to give evidence as witnesses (the Sub Committee shall have no power to compel attendance); and
  - To question those giving evidence.
- 3.4 The hearing shall be conducted in accordance with the rules of natural justice.

- 3.5 The order of procedure at the hearing shall, unless directed otherwise by the chair, be as follows:-
- Opening remarks by the chair, introducing those present, ensuring that the appellant understands the procedure at the hearing;
  - Evidence by the appellant or representative;
  - Questions by the Council's representative;
  - Questions by Sub Committee members;
  - Evidence presented by the Council's representative;
  - Questions by the appellant or representative;
  - Questions by Sub Committee members;
  - Summing up by the appellant;
  - Summing up by the Council's representative; and
  - Withdrawal by appellant or representative and Council representative.
- 3.6 The Sub Committee shall determine the appeal.

#### 4. DECISION OF SUB COMMITTEE

- 4.1 The Sub Committee shall determine the application within 49 days of receipt of the notice of appeal and within seven days of the close of the hearing.
- 4.2 The decision of the Sub Committee shall be by majority; where there is an equality of votes, the chair shall have a second or casting vote.
- 4.3 The decision of the Sub Committee shall be recorded in an anonymised minute of meeting which shall be signed by the chair.
- 4.4 The clerk shall notify the appellant and the Revenue and Benefits Manager of the decision, with the reasons for it. This shall be sent electronically or posted within seven days of the date of the determination of the appeal by the Sub Committee.

#### 5. MISCELLANEOUS POWERS OF THE SUB COMMITTEE

- 5.1 Subject to these provisions, the Sub Committee may regulate its own procedure.
- 5.2 The Sub Committee, if it thinks fit, may extend the time appointed by or under these rules for doing any act, notwithstanding that the time appointed may have expired; and may postpone the date fixed for, or adjourn, any hearing.

#### 6. RETENTION OF PAPERS

- 6.1 Papers relating to an appeal shall be retained for two years, unless there is a continuing need for them, and thereafter shall be destroyed securely in accordance with the Council's retention policy.

#### 7. EXPLANATION

- 7.1 All references to days are to calendar days.
- 7.2 All references to working days are to days on which the Town House is open for business.
- 7.3 All references to the Revenue and Benefits Manager include any person responsible for imposing rates on the taxpayer or such person as that officer shall nominate.
- 7.4 All references to the clerk shall include the person authorised in writing by that officer to undertake the day to day operation of the Sub Committee.