

Local Taxation Chamber
First-tier Tribunal for Scotland



Decision of the First-tier Tribunal for Scotland (Local Taxation Chamber) under Sections 17 and 35 of the First-tier Tribunal for Scotland Local Taxation Chamber Rules of Procedure 2022 (‘The Procedure Rules) in relation to an appeal of a Council Tax Banding Proposal deemed invalid.

Chamber Ref: FTS/LTC/CT/23/00367

36 Crescent Road, Lundin Links, Leven, KY8 6AE (“the Property”)

Janet McCormick (“the Appellant”)

Assessor for Fife Council (“the Assessor”)

The First-tier Tribunal for Scotland (Local Taxation Chamber) (“the Tribunal”)

Tribunal Member: Jacqui Taylor (Temporary Chamber President)

Background

The Appellant’s Proposal to alter the Council Tax Valuation List for the Property, received by the Assessor on 6 th April 2018.	“The Proposal”
The decision of the Assessor dated 23 rd May 2018 that the Proposal is invalid as it was not submitted within the timelimits specified within the Council Tax Alteration of Lists and Appeals (Scotland) Regulations 1993.	“The Decision of the Assessor”

1. Background.

- 1.1 The Appellant became the council tax payer in relation to the Property on 4th April 2007.
- 1.2 The Appellant sent the Proposal to the Assessor on 6th April 2018.
- 1.3 The Assessor sent the Appellant the Decision of the Assessor on 23rd May 2018.
- 1.4 The Appellant submitted an appeal to the Assessor dated 12th June 2018 and 27th June 2018.
- 1.5 The Appeal was transferred to the Local Taxation Chamber in terms of Rule 34 of the Procedure Rules.

2. Documents lodged with the Tribunal.

Documents lodged with the Tribunal by the Appellant were:

2.1 A copy of the Proposal.

2.2 A copy of the Decision of the Assessor.

2.3 A copy of the Appellants' letters of appeal dated 12th June 2018 and 27th June 2018.

2.4 The Assessors' written representations which includes a copy of the Court of Session decision in the case Assessor for Fife v Fife Valuation Appeal Committee dated 21st September 2012.

2.5 The Appellants' written representations dated 6th July 2023.

3. Decision

3.1 The Tribunal determined that it is appropriate to dispose of the appeal on the basis of written representations in terms of Rule 9(2) of the Procedure Rules.

3.2 The Appellant's letter of Appeal addressed to the Assessor dated 12th June 2018 refers to the fact that she appealed against Band F in April 2007 over the telephone.

3.3 Regulation 6(1) of the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 requires a Proposal to be made in writing. The verbal Proposal made to the Assessor in April 2007 does not meet the statutory requirements of a Proposal.

3.4 The Proposal received by the Assessor on 6th April 2018 had been submitted to the Assessor more than six months after the Appellant became the council tax payer in relation to the Property, as defined in Regulation 3(1) of the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993.

3.5 The Proposal received by the Assessor on 6th April 2018 had not been lodged with the Assessor timeously in terms of Regulation 5(5) of the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993.

3.6 The Tribunal has no discretion to waive the Regulations to allow the hearing of an appeal when the Proposal has not been lodged timeously with the Assessor.

3.7 The Tribunal dismiss the appeal.

4. Right of Appeal

In terms of Section 46 of the Tribunal (Scotland) Act 2014, a party aggrieved by the decision of the Tribunal may appeal to the Upper Tribunal for Scotland on a point of law only. Before an appeal can be made to the Upper Tribunal, the party must first seek permission to appeal from the First-tier Tribunal. That party must seek permission to appeal within 30 days of the date the decision was sent to them.

***Jacqui Taylor* (Temporary Chamber President)**

11th July 2023