
Report to: Clackmannanshire Council

Date of Meeting: 27 November 2025

**Subject: Establishment of a Non-Domestic Rates (NDR)
Appeal Committee**

Report by: Senior Manager, Legal and Governance

1.0 Purpose

- 1.1. The purpose of this report is for Council to establish a body to hear appeals against rating liability under section 238 of the Local Government (Scotland) Act 1947 given that an appeal has been received; and to consider the consequential changes to the Standing Orders and the Scheme of Delegation.

2.0 Recommendations

Council is asked:

- 2.1. To approve the establishment of a Non-Domestic Rates (NDR) Appeal Committee to consider and determine appeals from ratepayers against rates claimed from them on the grounds that the ratepayers are being improperly charged in terms of section 238 of the Local Government (Scotland) Act 1947;
- 2.2. Should 2.1 be approved, the Council:
- 2.2.1. Agrees to make consequential changes to Standing Orders and the Scheme of Delegation;
- 2.2.2. Agrees that the terms of reference for the NDR Appeal Committee shall be:
- “To consider and determine appeals from ratepayers against rates claimed from them on the grounds that the ratepayers are being improperly charged in terms of section 238 of the Local Government (Scotland) Act 1947; in accordance with such rules relating to the lodging and hearing of appeals as the NDR Appeal Committee may from time to time determine.”
- 2.2.3. Agrees that the NDR Appeal Committee will be made up of three members to be drawn from the pool of 18 members of Clackmannanshire Council; and that substitutes may participate as required;
- 2.2.4. Agrees that the Chair of the Committee will be agreed by those members present at each meeting of the NDR Appeal Committee; and that the Chair shall hold a casting vote;

- 2.2.5. Notes that no political balance is required as there is no law around the establishment of the Committee;
- 2.2.6. Notes that any elected member sitting on the NDR Appeal Sub Committee should consider their responsibilities as set out in the Councillors' Code of Conduct, in terms of their involvement with any appeal submitted, particularly where the petition solely concerns their Ward; and
- 2.2.7. Notes that as set out in Standing Orders 9.21 to 9.25, should the matter solely relate to a single Ward, Ward Councillors may speak on a matter at a committee they are not a member of, subject to the Chair's approval;
- 2.2.8. Notes that an appeal has been received in respect of the amount of non-domestic rates claimed from a person who has received of a demand notice for non-domestic rates. The appeal requires to be determined; and
- 2.2.9. Notes that training will be provided to any members participating in any meetings of the NDR Appeal Committee.

3.0 Considerations

- 3.1. Clackmannanshire Council is responsible for the collection of non-domestic rates for the local government area of Clackmannanshire.
- 3.2. Section 238 of the Local Government (Scotland) Act 1947 provides that any person in receipt of a demand notice for non-domestic rates may appeal to the Council against the non-domestic rates claimed from them on the ground that they are being improperly charged.
- 3.3. Any person appealing must receive notice in writing of the date for the hearing of the appeal and the appellant must be given the opportunity of a hearing. Any such appeal must be based on an error as to the person to be charged or the property to which it relates, or the amount charged.
- 3.4. An appeal has been received in respect of the amount of non-domestic rates claimed from a person who has received of a demand notice for non-domestic rates. The appeal requires to be determined. It is recommended that Council agrees to establish a Non-domestic Rates Appeals Committee to determine this and any future appeals.
- 3.5. It is also recognised that councillors have an important role in representing ward matters, therefore they may wish to make representation on any appeals submitted solely relating to their ward. As set out in Standing Orders 9.21 to 9.25, Ward Councillors may speak on a matter at a committee they are not a member of, subject to the Chair's approval. Any Councillor using this right may speak for no more than 5 minutes unless the Chair determines otherwise. If the matter covers more than one ward, Standing Order 9.21 does not apply.

4.0 Sustainability Implications

- 4.1. None.

5.0 Resource Implications

5.1. Financial Details

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☐

5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☐

5.4. Staffing

6.0 Exempt Reports

6.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) Our Priorities

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☒

Our families; children and young people will have the best possible start in life ☐

Women and girls will be confident and aspirational, and achieve their full potential ☐

Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) Council Policies

Complies with relevant Council Policies ☒

8.0 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website) Yes ☐

8.2 If an impact assessment has not been undertaken you should explain why:

An Equality Impact Assessment (EQIA) and Fairer Scotland Duty Assessment have not been undertaken specifically for the NDR Appeals process. This is because the proposal is legally mandated, administrative and not policy shaping.

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1: NDR Appeal Process

Appendix 2: NDR Appeal – Committee Hearing Process

11.0 Background Papers

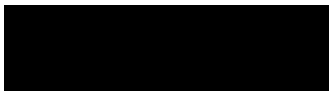
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☒

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
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Clackmannanshire Council - Non-Domestic Rates

Appeals Process

Ratepayers or their appointed representatives can appeal against their rates bill if they think it has been assessed incorrectly by Clackmannanshire Council. Any appeals relating to the Rateable Value must be directed to the Assessor for Central Scotland.

Whilst an appeal is to be heard, payments should continue per bill instalments unless agreed otherwise.

Stage 1

Appeal to be made in writing by rate payer or representative detailing reason for disagreement with any supporting evidence. This will be reviewed and responded to by a Senior Officer or Supervisor. The target timescale is 14 days.

Stage 2

If appellant is not satisfied with the outcome from stage 1, they can request further review from Revenues Team Leader. The target timescale for response is a further 14 days.

Stage 3

If appellant remains unsatisfied, they can request their appeal to be heard by a committee consisting of elected members in line with the **NDR Appeal – Committee Hearing Policy**.

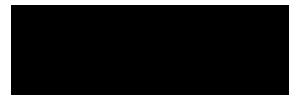
Further Stages

The appellant has the right to take their case to a court of session and their own expense.

Last Reviewed
November 2025



Ben Watson Team Leader – Revenues



Lindsay Sim S.95 Officer

NDR Appeal - Committee Hearing Procedure

Prior to the Hearing

1.1 Submission of Committee Hearing Request

Any committee hearing appeal request must be submitted in writing by or on behalf of the ratepayer to the Chief Finance Officer if the internal appeal process has been exhausted without resolution.

1.2 Scheduling of Committee Hearing

An appeal hearing should normally be held by the Committee within 60 days of the request. If it is not possible to convene within this period, the appeal hearing should be scheduled as soon as practicable thereafter.

The Committee may postpone an appeal hearing if the proposed date is unsuitable for either party.

1.3 Notice of the Committee Hearing

Both parties must receive at least 21 days' notice of the appeal hearing date, unless a shorter notice period is mutually agreed upon by the appellant and the Chief Finance Officer.

1.4 Submission of Documents

No later than 14 days before the scheduled appeal hearing:

- (i) The Revenues Team must provide the Committee with a copy of the decision under appeal and any supporting documents or written submissions considered relevant.
- (ii) The Appellant must submit their written representation to the Committee, including copies of all documents, reports, or evidence relevant to their appeal.

1.5 Circulation of Documents

The Clerk must ensure that the Committee and all parties receive copies of all submitted materials no later than 7 days before the appeal hearing.

During the Hearing

2.1 Right to Representation

The appeal hearing must provide the appellant with an opportunity to appear and make oral representations. The appellant has the right to:

- (i) Appear personally or be represented by another person;
- (ii) Submit written representations; and
- (iii) Rely solely on written representations if they choose.

2.2 Written Representations Only

If the Committee determines the appeal based solely on written representations, it may seek additional information from either party before reaching a decision, in accordance with paragraph 2.6.

2.3 Representation of Finance Service

The Revenues Team may be represented at the appeal hearing by another party, such as a Council Solicitor.

2.4 Order of Proceedings

Unless the Committee decides otherwise for good reason, the following order of business will apply:

- (i) Presentation of the case by the Revenues Team (or representative)
- (ii) Questioning by the Appellant (or representative)
- (iii) Presentation of the case by Appellant (or representative)
- (iv) Questioning by Revenues Team (or representative)
- (v) Summing up by the Revenues Team (or representative)
- (vi) Summing up by the Appellant (or representative)

2.5 Questions from the Committee

Members of the Committee may ask questions at appropriate stages, as determined by the Chair.

2.6 Requests for Further Information

If the Committee agrees that additional information is required to determine the appeal, it may request further written submissions from both parties.

A written notice specifying the required information will be issued, and both parties will have 14 days from receipt of the notice to provide their responses to the Clerk. The provisions in paragraph 2.9 regarding adjournments will apply.

2.7 Attendance

All parties should remain present throughout the appeal hearing unless the Chair permits otherwise for good cause.

2.8 Legal or Procedural Advice

The Clerk or legal adviser to the Committee may be called upon to provide advice on procedural matters or points of law during the hearing.

2.9 Adjournments

The Committee may adjourn the appeal hearing as necessary and will provide reasonable notice to all entitled parties of the new date, time, and venue.

2.10 Absence of a Party

The Committee may proceed with the appeal hearing in the absence of any party entitled to attend.

2.11 Conduct of Proceedings

If the Chair considers that any questioning or address involves undue repetition or elaboration, they may direct that it be curtailed.

After the Hearing

3.1 Decision of the Committee

Once the Committee is satisfied that it has sufficient information to determine the appeal, it may issue its decision without further procedure.

The Committee must provide written notice of its decision to the appellant.