



APPEAL FORM C-4b NOTES

COUNCIL TAX APPEAL BY A PERSON RELATING TO COUNCIL TAX BANDING PROPOSAL

FORM C-4b should be used if you wish to make an appeal against a decision of the assessor that a proposal to alter the council tax band is not well founded in terms of Regulation 15(4) of The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 ("the 1993 Regulations").

The appeal must be made within 32 weeks of the date the proposal to alter the council tax band was served on the assessor. If the appeal is lodged late an explanation for the delay must be provided.

If instead you have received a decision that the proposal to alter the council tax band was invalid and you wish to appeal that decision you should complete application form C-4a instead.

Our appeal forms are not fully accessible when accessing them via screen reader software. If you require assistance when completing these forms please either contact the new Local Taxation Chamber by telephone on 01698 390012 or by email to LTCAdmin@scotcourtsribunals.gov.uk

The next sections will cover how to complete the form:

1. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property that is the subject of your Proposal.

2. APPELLANT DETAILS

Your details should be entered here. The tribunal will send case correspondence to the address you provide in this section. If your correspondence address is the same as the address of the lands/property in Section 1, you do not need to enter it again. Instead just tick the box at Section (d) to indicate your address is the same as the property address.

You have an opportunity to provide an email address, and to confirm whether you are happy for the tribunal to issue case correspondence by email. You may also provide a correspondence address that differs from your main address if it is more suitable for receiving case papers and correspondence. You should not enter details for any representative in this section, the next part of the form allows you to name a representative.

In part (h) and (i) you should tell us when you became liable for the Council Tax for the property, and whether your liability is as the tenant or owner of the property.

3. APPELLANT'S REPRESENTATIVE DETAILS

If you wish to be represented in the tribunal proceedings, you can name your representative and provide their contact details here.

4. APPEAL DETAILS

In part (a), please give the name and address of the assessor who issued the notice that the appeal was not well-founded.

Then in the space provided at part (b), you should provide the grounds on which your proposal was made. At part (c), you should tell us the date on which you sent the proposal to the assessor.

5. ADDITIONAL REPRESENTATIONS

Please provide any further statement you wish to make on your proposal, or your appeal against the decision that your proposal was not well-founded.

A full summary of the law relating to Council Tax can be found in Butterworth's Guide to the Council Tax in Scotland and the Council Tax Handbook published by the Child Poverty Action Group, which may be available through your local library or a law library.

The statutory definition of the value which the Assessor must fix for your house is contained in [The Council Tax \(Valuation of Dwellings\) \(Scotland\) Regulations 1992](#) which may be summarised as follows:- "the value of any dwelling shall be taken to be the amount which the dwelling might reasonably have been expected to realise if it had been sold in the open market by a willing seller on 1 April 1991 having applied the following assumptions:- a) that the sale was with vacant possession; b) that the dwelling was sold free from any heritable security; c) that the size and layout of the dwelling and the physical state of its locality were the same as at the time when the valuation of the dwelling was made; d) that the dwelling was in a state of reasonable repair; e) that common parts were in a state of reasonable repair; f) that fittings designed to make the dwelling suitable for use by a person who is physically disabled were not included so as to add to value; g) that the use of the dwelling would be permanently restricted to use as a private dwelling; and h) that the dwelling had no development value other than value attributable to permitted development.

6. DOCUMENTS TO BE INCLUDED WITH APPEAL

There is a list of documents that the Tribunal require to be provided. The first thing you need to include is a copy of your proposal to alter the Council Tax banding. The Tribunal also needs a copy of the Notice that the proposal is not well-founded, if this was sent to you.

You may have previously received a Notice of Invalid Proposal in respect of your proposal, and we would need to see a copy of that, together with any appeal decision in your favour in respect of Tribunal proceedings in relation to the Notice of Invalid Proposal.

You must also provide a written statement of the reasons for justifying a delay in submitting your appeal, if you are submitting the appeal more than 32 weeks after you sent the assessor your proposal.

If you are supplying any other documents you should list them in the space provided and make sure they are included with your appeal form when you send it to us. Included in other documents would be any evidence that supports the grounds on which you are appealing the decision such as photographs, plans and 1991 sales evidence of comparable properties. If applicable, you should also provide evidence that supports why you were unable to submit the appeal within the 32 week timescale.

7. SIGNATURE

The last section is where you (or your representative if they are filling the form) should sign and date the appeal application form. Please note that any decision the Tribunal make in regard to the appeal will be published on the Tribunal website, as required by the legislation.

For further information on the Local Taxation Chamber, please visit the website at www.localtaxationchamber.scot.

Once you have completed this form, you can send it and any accompanying documents to us:

By email

LTCAdmin@scotcourtribunals.gov.uk.

Or, alternatively by post

First-tier Tribunal for Scotland Local Taxation Chamber

Scottish Courts and Tribunals Service

Bothwell House, 1st Floor

Hamilton Business Park

Caird Park

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