



## APPEAL FORM C5 NOTES

### COUNCIL TAX APPEAL BY A PERSON RELATING TO WATER SERVICES CHARGES OR WATER CHARGES AND/OR SEWERAGE CHARGES

Form C5 should be used if you wish to make an appeal in relation to a decision of a Local Authority that Water Services Charges, or Water Charges and/or Sewerage Charges are payable to it in respect of a dwelling; or that you are liable to pay Water Services Charges, or Water Charges and/or Sewerage Charges; or any calculation by a Local Authority of an amount of Water Services Charges, or Water Charges and/or Sewerage Charges that you are liable to pay.

The appeal must be submitted to the Local Taxation Chamber within four months of your notice to the Local Authority that you are aggrieved by their decision. If the appeal is lodged late an explanation for the delay must be provided.

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](mailto:LTCAdmin@scotcourtsribunals.gov.uk)

The next sections will cover how to complete the form:

#### 1. APPEAL TYPE

Depending on the year that your Water Service Charges or Water and/or Sewerage Charges Decision applies for, you will be liable to pay either Water Service Charges (cases up to 31 March 2020), or Water Charges and/or Sewerage Charges (cases from 1 April 2020 onwards).

The information on what your charges are should be found on your decision/calculation received from the Local Authority.

#### 2. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property to which the Water Service Charges or Water Charges and/or Sewerage Charges apply.

#### 3. 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 2, 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.

#### 4. 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.

#### 5. APPEAL DETAILS

In part (a), please give the name of the relevant Local Authority who issued the Water Service Charges or Water Charges and/or Sewerage Charges decision..

Then in the space provided at part (b), you should provide the grounds on which you are appealing the decision.

At part (c) you should tell us when you sent Notice to the Local Authority that you were aggrieved by the decision. This is required as it can have an impact on the timescale in which an appeal can be made.

Part (d) asks about the response of the Local Authority to the Notice you sent that you were aggrieved about the decision. If you received a response, but are still aggrieved, tick the first box. If it has been over 2 months since the date we asked for in part (c) above, and you have still not had a response, tick the second box.

## 6. DOCUMENTS TO BE INCLUDED WITH APPEAL

There is a list of documents that the Tribunal require to be provided. The first thing we need is a copy of the Notice from the Local Authority of the Charges or Calculation of your liability to pay. We also need to see a copy of YOUR notice to the Local Authority stating the matter by which and the grounds on which you are aggrieved.

If you receive a response from the Local Authority, this will be either that the grievance is not well-founded, or that they are taking steps to deal with the grievance, so please indicate which response you received and send a copy of this with your appeal. If you did not receive a response there is no need to tick any of those two options.

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 4 months after you served Notice of your grievance on the Local Authority.

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 feel aggrieved by the decision, or similarly that supports why you were unable to submit the appeal within 4 months.

## 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](http://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](mailto:LTCAdmin@scotcourtribunals.gov.uk).

Or, alternatively by post

First-tier Tribunal for Scotland Local Taxation Chamber  
Scottish Courts and Tribunals Service  
Bothwell House, 1<sup>st</sup> Floor  
Hamilton Business Park  
Caird Park  
ML3 0QA