

## Council Tax Banding Advice Leaflet

### What to do if you think your council tax band is wrong

The SPSO is the *final stage* for complaints about most organisations providing public services in Scotland. This includes the National Health Service, Housing Associations, Councils, the Scottish Government, Colleges, Universities, and most Scottish public bodies.

We can look at complaints from people who consider that an organisation has provided a poor service, delivered a service badly or failed to provide a service. At times, members of the public approach the SPSO because they believe that their house is in the wrong council tax band and they want us to get this changed.

#### **The SPSO is not a route for appealing decisions about council tax banding.**

This leaflet provides information about what you can do if you think your council tax banding is wrong and also explains what the SPSO can and cannot do.

#### **If you think your council tax band is wrong you should:**

First contact the Assessor based in your local Valuation Joint Board or Council. You can obtain details for your Assessor from your local Council or by visiting the Scottish Assessors Association website [www.saa.gov.uk](http://www.saa.gov.uk)

#### **Informal Review**

Many enquiries can be sorted out quickly and informally. The local Assessor may review your band and advise you of the decision. Please note that if your home is in council tax band A, which is the lowest band, the local Assessor cannot reduce this band further.

#### **Making a Proposal**

In some cases, you can make a formal application to have your council tax band changed. This is called making a proposal.

You can make a proposal within six months of:

- becoming a new council tax payer on a property
- the local assessor notifying you that your banding has changed.

You can also make a proposal if:

- your property has been demolished/part demolished
- substantial changes have occurred in the locality that have affected the value of your home as at 1 April 1991
- your property has been adapted for someone with a disability
- someone else has had a successful appeal determined by the Valuation Appeal Committee on a similar property in your area

To make a proposal you should contact the local Assessor and request a proposal form which you can complete and return to them, or you can make a proposal on-line via the Scottish Assessors website.

If the Assessor considers that your proposal is invalid, either because it is out of time or it does not comply with other requirements of the legislation, then they will tell you.

#### **Contact Details:**

##### **Scottish Assessors Association (SAA)**

The SAA provide an on-line search facility, known as a portal, for members of the public, with details of council tax bands and rateable values for all properties in Scotland. This portal also contains general advice and guidance in relation to council tax and information about making a proposal.

The SAA website also provides details of each Valuation Authority in Scotland and their contact details. [www.saa.gov.uk](http://www.saa.gov.uk)

##### **Citizens Advice Scotland**

Your local Citizens Advice Bureau (CAB) may be able to give further advice and guidance about your council tax. To find your nearest CAB please visit [www.cas.org.uk](http://www.cas.org.uk). Alternatively, please look in your telephone directory under 'C'.

#### **What to do if you disagree with the decision**

If you disagree with the local Assessor's decision on your proposal, you can appeal to an Independent Valuation Appeal Committee.

If you wish to appeal the Committee's decision then you can make an appeal to the Court of Session on a point of law.

## What the SPSO can and cannot look into:

We can look into how Assessors' Offices carry out their administrative functions. The law on council tax banding places the responsibility for banding on the Assessor. Subject to the council tax appeal procedures, the law also says that the Assessor has discretion to decide the council tax banding of a property. The SPSO cannot question a discretionary decision of this kind unless there is evidence of maladministration in the way it was made.

### Here are some examples of the main areas we can look at:

- incorrect / poor processing of a proposal
- failure to provide reasonable service
- incorrect / misleading information or advice
- staff attitude / poor communication
- complaint handling

### However, you should note that:

- You **cannot** make a formal complaint to the SPSO about the Assessor's decision to not change the banding of your property. To challenge this decision, you could appeal to the Independent Valuation Appeal Committee as outlined on page 1.
- Even when we do find something has gone wrong in a banding decision, **we have no power to overturn it.**
- We cannot normally look at complaints that are made to us more than 12 months after you became aware of the matter you want to complain about.
- We cannot look at complaints that have been considered in court, or that are the subject of court proceedings.

Please note that the SPSO cannot take complaints about a Valuation Appeal Committee decision or the actions of its members.

## Call us for advice

If you are unsure whether the SPSO could consider your complaint, please contact us for further advice on Freephone **0800 377 7330**

We are happy to talk to you about your complaint. One of our Complaints Investigators is always available to speak to the public and can discuss whether your complaint is one that the SPSO could consider.

You can contact the SPSO via the freephone telephone number, visit our office or email us.

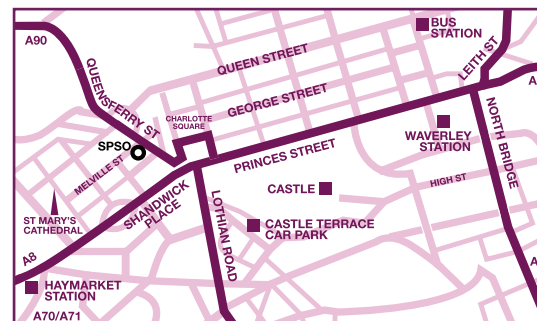
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**4 Melville Street**  
**Edinburgh EH3 7NS**

Tel: **0800 377 7330**

Email: **ask@spso.org.uk**

Web: **www.spso.org.uk**

Fax: **0800 377 7331**



## Bringing a complaint to the SPSO

We would not consider a complaint just because you are unhappy with a decision made by the Assessor about the banding of your house.

Before referring a complaint to us you should:

**complete the formal complaints procedure of the Valuation Joint Board or Council (depending on where your Assessor is based)**

When making a complaint, you should do so in writing clearly stating that you wish to make a **formal complaint**. Most Valuation Joint Boards and Councils have details of the complaints procedure on their website but you can also contact them and request a copy of that process.