

SPSO decision report



Case: 201003755, Lothian Valuation Joint Board

Sector: local government

Subject: policy/administration

Outcome: not upheld, no recommendations

Summary

Mr C complained about various aspects of how a Valuation Board handled the banding of his property for council tax purposes. We could not consider some of his complaints because the council tax banding legislation gives a wide degree of discretion to the assessor. The assessor has the discretion to decide what the council tax band of a property will be and also what to take into account (or not take into account) in reaching that decision. In the absence of evidence of administrative error, we are unable to question the banding decision. Mr C also complained that the board failed to provide him with information about how they arrived at their decision that his banding was correct. Although Mr C did not agree with the explanation which had been given, and felt that it was not detailed enough, there was evidence that the board had given him a suitable explanation for their decision.