SPSO decision report

Case: **201101378, Lanarkshire Valuation Joint Board**
Sector: local government
Subject: council tax banding
Outcome: upheld, action taken by body to remedy, no recommendations

Summary

Nearly four years after buying their home, Mr and Mrs C were told that the assessor proposed to increase their council tax banding from Band C to Band E, to take effect from their date of entry. The assessor did this under the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 because the house had been extended materially by the previous owner. This meant that Mr and Mrs C had underpaid more than £2000 in council tax. They felt that this was unfair and complained through a Member of the Scottish Parliament (MSP). In responding to the complaint, the assessor explained that the delay was due to having an increased workload but no extra resources. He apologised unreservedly to both Mr and Mrs C and the MSP for the delay in rebanding the house and the inconvenience of the unexpected debt. Mr and Mrs C appealed, unsuccessfully, to the Valuation Appeals Committee against the increase in banding and against the increase being backdated to their date of entry.

We could not consider Mr and Mrs C's dissatisfaction with the decision, as we are not an alternative method of appeal for those dissatisfied with the banding of their home for council tax purposes. We did, however, uphold their complaint that the council delayed unreasonably. We asked the assessor what measures he had put in place to stop this happening again. He told us that he had introduced performance targets for staff and commissioned the development of a system to remove a current bottleneck from the process. We also found that the council had offered Mr and Mrs C the opportunity to repay the outstanding amount over a number of years. In light of this, and of the assessor's earlier apologies and actions, we did not find it necessary to make any recommendation.