

## **EXECUTIVE SUB-COMMITTEE OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE**

Minute of Meeting of the Executive Sub-Committee of the Strategic Policy and Resources Committee held in the Committee Room, Fourth Floor, Council Building, 2 High Street, Perth on Wednesday 13 August 2008 at 2.30pm.

Present: Councillors A Grant, G Hayton, A MacLellan, I Miller and A Stewart.

In Attendance: L Brady, Revenues Manager, and John Symon, Head of Finance representing the Finance Division, Perth and Kinross Council; I Cormack, Todd & Duncan, Kinross; and C S Crighton, James Barr, Edinburgh; representing the Appellant Company; G Fogg, Senior Solicitor, Legal Services, Perth and Kinross Council, Legal Adviser to Sub-Committee; J Somerville, Chief Executive's Service, Perth and Kinross Council, Committee Officer; G Stevenson, Executive Director (Corporate Services), Perth and Kinross Council.

Councillor I Miller, Convener, Presiding.

### **1. DECLARATIONS OF INTEREST**

There were no Declarations of Interest made in terms of the Councillors' Code of Conduct.

### **2. PROCEDURE**

**Resolved:**

The procedure, as tabled for the information of all present, be adopted.

**IT WAS AGREED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEM IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH WAS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT, 1973**

#### **P1. APPEAL AGAINST REFUSAL OF APPLICATION FOR RELIEF OF NON-DOMESTIC RATES (NDR)**

The Executive Sub-Committee was convened to consider an appeal against refusal of an application for relief of Non-Domestic Rates relevant to short term Non-Domestic Rates relief under the terms of Section 24A of the Local Government etc. (Scotland) Act 1996 and Non-Domestic Rating (Unoccupied Property) Scotland Regulations 1994.

The Executive Sub-Committee read documentation lodged by both parties and heard evidence from the Head of Finance and his witness, and from the

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Appellant's representative and the appellant. Thereafter the parties summed up their cases and withdrew, as did the Executive Director (Corporate Services).

The Executive Sub-Committee then considered the case.

**Resolved:**

- (i) That the appeal be upheld in part to the extent that the Assessor be requested to apportion the rateable value between the occupied and unoccupied parts of the building with a view to granting Non-Domestic Rates relief for a period of three months only.

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