



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

We provide a free, independent and impartial service for dealing with complaints about public services in Scotland. You may feel that an organisation provided a poor service, delivered a service badly or failed to provide a service. If this has caused you hardship or injustice, we may be able to look into your complaint. We can normally only deal with complaints if you have already gone through the complaints procedure of the organisation that provided the service.

This leaflet tells you what you can do if you think your house is in the wrong council tax band. It also explains what we can and cannot do.

Information about council tax banding

You cannot appeal to us about the decision on your council tax banding. 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 get details for your Assessor from your local council or by visiting the Scottish Assessors Association website 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.

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

What should I do if I am unhappy with the way my case or complaint has been handled?

If you are unhappy with the service you've received, you should first report the problem to the Valuation Joint Board or council (depending on where your Assessor is based). They will consider your concerns and they should try to deal with them.

I reported the problem and am still unhappy. How do I complain?

You should normally complain to the Valuation Joint Board or council if they have still not dealt with the matter after you reported it. This doesn't just mean telling staff about the problem.

It means making a formal complaint telling the organisation that they have not sorted it out. You should approach them direct and ask for details of their complaints procedure. If you have internet access you may be able to find this on their website.

We usually expect you to have completed the Valuation Joint Board or council's complaints procedure before we will look at your complaint. This gives them the chance to try to put things right. If you're still unhappy after going through their complaints procedure, or if the time they're taking to look into your complaint is unreasonable, you can complain to us.

You should normally make your complaint to us within twelve months of realising that you think the organisation have done something wrong.

What we can look into

We can look into how Assessors' Offices carry out their administrative functions.

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
- complaints handling.

However you should note that:

- The law 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. We cannot question a discretionary decision of this kind unless there is evidence of maladministration in the way it was made.
- Even when we do find that something went wrong when a banding decision was made, we have no power to change the banding. If you want to challenge the banding, you could appeal to the Independent Valuation Appeal Committee as outlined on page one.
- 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.

We understand that this can be complicated so please call us if you want to ask whether your complaint is one that we're likely to be able to look at. A complaints reviewer is always available to talk to you when the office is open. Our opening hours and contact details are at the end of this leaflet.

How we put things right

If we find that something's gone wrong, then as well as putting things right for you we want to try and stop the same thing happening to someone else.

That's why some of our decisions and reports also have recommendations. These may include recommending that the organisation apologise or change their procedures.

We may ask them to return the situation to what it would have been if they'd acted correctly in the first place. We will look carefully to see what happened and how you have been affected. We will check to make sure that the organisation carry out our recommendations.

We make some of our investigations public. We do this to share what we have learnt from complaints and to help improve how public services are delivered in Scotland.

You can search our public reports online at: **www.spsso.org.uk/our-findings**

How to complain to SPSO

- Write to us and tell us what happened. It's best to use our complaint form if possible. You can find this on our website at **www.spsso.org.uk** where you can fill it in online or print it off to complete. Or phone our freephone helpline number on **0800 377 7330** and we will send you one.
- Tell us what went wrong, and what you would like to happen to get things put right.
- Send us copies of the main paperwork about your complaint. Please make sure you include the final response you received from the organisation after you complained. It also helps if you send us your original letter of complaint to them.

Can someone else make a complaint for me?

Yes, if you give them written permission. Phone us on **0800 377 7330** and ask for a consent form. You can get help from your local Citizens Advice Bureau, where an adviser can help you fill in a complaint form or complain for you. Your Member of the Scottish Parliament (MSP), councillor, Member of Parliament (MP), or a friend or relative may also be able to help.

More help and advice

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. Website: **www.saa.gov.uk**

Citizens Advice Scotland

Citizens Advice Scotland may be able to give you further advice and guidance. You can discuss your concerns with your local Citizens Advice Bureau. To find your nearest Bureau please visit **www.cas.org.uk**, or look in the phone book.

We can give you this leaflet in other languages and formats (such as large print or Braille) if you ask.

Contacting us

If you're not sure whether we can look at your complaint, please contact us. You can also call us if you're not sure whether you have gone through the complaints procedure of the organisation you are unhappy with. If appropriate, we'll guide you through that.

We're happy to talk to you. One of our complaints reviewers is always available to discuss your complaint with you.

You can contact us by phone, in writing or by visiting our office. Visits are by appointment only and can be arranged by calling the number below.

Our address is: **SPSO**
Bridgeside House 99
McDonald Road
Edinburgh
EH7 4NS

A Freepost envelope can be supplied if this is required.

Opening hours: **Monday, Wednesday, Thursday, Friday 9am – 5pm, Tuesday 10am – 5pm**

Freephone: **0800 377 7330**

Website: **www.spsso.org.uk**

Calls to and from SPSO phone lines may be recorded to check the quality of our service and help us do our job to help you. More details are in the privacy notice: www.spsso.org.uk/privacy-notice. Please ask if you want to confirm if a call is or is not being recorded or if you would like to know what options may be available to you if you do not wish to be recorded.

