



DECISION OF

Sheriff SG Collins KC

**ON AN APPLICATION FOR PERMISSION TO APPEAL
(DECISION OF FIRST-TIER TRIBUNAL FOR SCOTLAND)
IN THE CASE OF**

Jacqueline Murdoch

Appellant

- and -

Assessor for Renfrewshire Valuation Joint Board

Respondent

FTS Case reference: FTS/LTC/CT/24/00016

13 May 2024

Decision

1. Permission to appeal is refused.

Introduction

2. This is application by Jacqueline Murdoch (“the appellant”) for permission to appeal against a decision of the First-tier Tribunal for Scotland (Local Taxation Chamber) (“the FTS”) dated 19 February 2024. By this decision the FTS refused the appellant’s appeal against a decision of the Assessor for Renfrewshire Valuation Joint Board (“the respondent”) dated 18 January 2024,



which rejected as invalid the appellant's proposal of 17 January 2024, by which she had sought alteration of the council tax valuation banding of the property at 30 Divert Road, Gourrock PA19 1DT ("the property").

3. An oral hearing was held by Webex today, 13 May 2024. The appellant appeared and represented herself. The respondent was represented by Mr Murphy, Advocate, who lodged written submissions and elaborated on them. At the conclusion of the hearing I indicated that I would refuse permission to appeal.

Ground of appeal

4. The appellant submitted that her house had been in the wrong council tax band since 1 April 1993. Her house and one other in her street were in band G. All other houses were in band F. Given the valuation of her house at the time it should have been in band F from 1 April 1993 too.

Discussion

5. The appellant became the council tax payer in relation to the property on 9 June 2000. It was a property which had been entered on the valuation list from 1 April 1993, at which time it was assessed as falling within council tax band G. On 17 January 2024 the appellant submitted a proposal to the respondent challenging this banding in terms of regulation 6 of the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 ("the 1993 Regulations"). Pursuant to regulation 6(1)(e) the proposal states:

"...The entry in the valuation list for the dwelling is incorrect...

...I have looked at all the bands in my street and I and only one other house are band G. All the others are band F. Also from the valuation of my house in 1993 my house is in the F band. I know this because my house was valued at £125,000 in 2000 when I bought the house and it says that it was valued under £100,000 in 1993. I watched the Martin Lewis programme last night and realized then that I was in the wrong band.

The valuation band I propose is F.

Which should be effective from 1 April 1993."



On 18 January 2024 the respondent decided that the proposal was invalid on the basis that it was lodged out of time.

6. The appellant appealed the respondent's decision to the FTS. Her ground of appeal was, read short, that her property had been in the wrong band since she bought it in 2000, and that Martin Lewis' television programme had stated that even if she didn't question the band within six months of moving in she was still legally allowed to appeal against the decision.
7. On 19 February 2024 the FTS decided the appeal on the basis of written representations only. It held that the appellant's proposal had not been lodged within six months of the date when she became the council tax payer in 2000 and that the FTS had "no discretion to waive the Regulations to allow the hearing of an appeal when the Proposal has not been lodged timeously with the Assessor." Reference was made to the cases of *Joan McIntosh* [2023] UT 32, *Jack Stewart* [2024] UT 01 and *Paul Andrews* [2024] UT 02.
8. The FTS was correct to hold that the appellant's proposal was not made within six months of her becoming the council tax payer on 9 June 2000: regulation 5(5). The FTS was also correct to hold that this time limit was applicable to the appellant's proposal and that it had no discretion to waive it. This is amply vouched by the authorities cited. I do not know what advice Martin Lewis gave to viewers of his television programme to which the appellant referred. Nor do I know whether this advice was incorrect or incomplete, or whether the appellant merely misunderstood what was said.
9. It is true, as the Court explained in *Anderson v Assessor for Orkney & Shetland Valuation Joint Board* 2019 SC 619, that not every proposal for alteration of a valuation band is subject to a six month time limit. For example a proposal made on the basis that there has been a "material reduction in the value of the dwelling" may be made "at any time": 1993 Regulations, regulations 4(1)(a)(ii), 5(1). A "material reduction" is defined in section 87(10) of the Local Government Finance Act 1992 as including a reduction which is caused by "any change in the physical state of the dwelling's locality".
10. However the appellant's proposal was not made on the basis that there was a material reduction in the value of the property. Rather, as is clear, the appellant's proposal was that the valuation band for the property was not the band which should have been entered on the valuation list in 1993. The proposal was therefore subject to a six month time limit and invalid as being out of time, and the FTS was correct to refuse the appeal against the respondent's decision to this effect. It is not arguable that the FTS erred in law in this regard.
11. The respondent also submitted that the appellant had not in her application for permission to appeal identified any error of law on the part of the FTS, and that permission should be refused for this reason alone. There is some force in this submission, but in the circumstances it is not necessary to express a view on it.



Conclusion

12. The FTS did not err in law. The proposed appeal is not arguable. Permission to appeal is refused.

Sheriff Collins
Member of the Upper Tribunal for Scotland