APPEALS PANEL.

Minutes of meeting in County Buildings, Wellington Square, Ayr, on 31 January 2024 at 10.00 a.m.

Present: Councillors Ian Cavana (Chair), Iain Campbell, Mary Kilpatrick and

Duncan Townson.

Apologies: Councillors Laura Brennan-Whitefield and Gavin Scott.

Attending: C. McMenamin, Co-ordinator (Legal Services Litigation); and J. McClure,

Committee Services Lead Officer.

1. Declarations of Interest.

There were no declarations of interest by Members of the Panel in terms of Council Standing Order No. 17 and the Councillors' Code of Conduct.

2. Exclusion of Press and Public.

The Panel resolved, in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973, that the press and public be excluded for the following item of business on the agenda, on the grounds that it involved the likely disclosure of exempt information in terms of paragraph 6 of Part 1 of Schedule 7(A) of the Act.

3. Rates Appeal.

There were submitted (issued to members only) a summary of the case, correspondence and relevant papers in respect of an application appealing against this Council's refusal of Small Business Bonus Relief of a Company.

The parties to the appeal were the appellant and N. Gemmell, Service Lead – Revenues and Benefits, representing South Ayrshire Council.

The Appeals Panel heard both parties fully on the appeal against the refusal of Small Business Bonus Relief of a Company and, following questions from Members, both parties had the opportunity to sum up and then withdrew from the meeting.

The Panel, having considered carefully all the documents and evidence presented, advised that whilst it had considerable sympathy for the burdens placed on business owners, it required to consider the terms of the relevant legislation and guidance and, as it was not satisfied that the property was actively occupied,

<u>Decided:</u> by a majority, not to uphold the appeal.

Thereafter, both parties were re-admitted to the meeting and advised of the Panel's decision.