

# WEST DUNBARTONSHIRE COUNCIL

## Report by the Executive Director of Corporate Services

Corporate & Efficient Governance Committee: 30 September 2009

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**Subject: National Non Domestic Rates – Completion Notices**

### **1. Purpose**

- 1.1** The purpose of this report is to update Committee of the new requirement to establish when a newly erected, but unoccupied, building is deemed to become unoccupied and liable to National Non Domestic Rates (NNDR).

### **2. Background**

- 2.1** Under Section 3 of the Local Government (Scotland) Act 1966, the Council will serve completion notices on newly constructed and unoccupied properties so as to establish a commencement date for liability for NNDR. The Scottish Government has recently issued new guidelines in respect of the procedures for local authorities.

### **3. Main Issues**

- 3.1** The Council will receive notification from the Assessor that a newly erected or constructed property is complete and due to be entered on the Valuation Roll. The Council then requires to serve a Completion Notice on the owner specifying the date upon which the property will be liable for rates. The Completion Notice may be issued up to 3 months in advance of the date specified for NNDR liability. In order to ensure delivery, the Completion Notices have to be issued by registered mail or delivered by a Sheriff Officer.
- 3.2** Where a date in the future is specified on a Completion Notice, the date will represent the date upon which the Council deems the work remaining to be done on a new building can reasonably be expected to be completed.
- 3.3** The owner of the property will have the right of appeal to the Sheriff Court on the grounds that erection of the building has not been completed or cannot reasonably be expected to be completed by the date specified in the notice.

### **4. Personnel Issues**

- 4.1** There are no Personnel issues associated with this report.

### **5. Financial Implications**

- 5.1** The Council requires to issue a Completion Notice to owners when a newly constructed but unoccupied property becomes liable for NNDR. Failure to do so would reduce the level of NNDR payable to the Council.

**6. Risk Analysis**

**6.1** There is a risk of legal challenge to the Council if NNDR notices are served upon an owner for a newly erected property if a Completion Notice has not been served.

**7. Conclusions & Officers' Recommendations**

**7.1** The Council is asked to note the procedures adopted to comply with the legal requirement to serve a Completion Notice to owners of newly constructed but unoccupied properties.

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**Joyce White**  
**Executive Director of Corporate Services**  
**Date: 7 September 2009**

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**Appendices:** None

**Background Papers:** None

**Wards Affected:** All