

SPSO decision report



Case: 201005046, Argyll and Bute Council
Sector: local government
Subject: non-domestic rates
Outcome: some upheld, action taken by body to remedy, no recommendations

Summary

Mr C complained that the council failed to recognise his wife, Mrs C, as the rateable occupier of a business. This business is owned by a larger company of which both Mr and Mrs C are directors, and Mrs C had entered into a lease with that company for the business. The council questioned whether the larger company and the business could be considered as being separate entities in terms of rateable occupancy and decided, for a number of reasons, that they could not. Mr C was also unhappy with how the council had handled his complaint about this issue. We decided that we could not uphold his complaint about the Council's refusal to consider Mrs C the rateable occupier of the business as this was a discretionary decision of the council. Although Mr C disagreed with that decision, this was not, in itself evidence of maladministration. We upheld the complaints handling aspects of his complaint. As the council had already apologised to Mr C for their mistakes and as the Chief Executive had requested that they carry out a review into how they handle correspondence, we made no recommendations.