
STATUTORY INSTRUMENTS

1993 No. 355

The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993

PART III

NON-LIST APPEALS

Appeals against levying authority decisions and calculations

22.—(1) An appeal under section 81(1) of the Act shall be initiated by serving a written notice of appeal on the levying authority.

(2) Any notice served under paragraph (1) shall contain the following information:—

- (a) the grounds on which the appeal is made; and
- (b) the date on which the aggrieved person's notice under section 81(4) of the Act was served on the levying authority.

(3) Where a person is aggrieved as mentioned in sub-section (1) of section 81 of the Act, any notice of appeal under paragraph (1) shall require to be served within 4 months of the date of service by him of the first notice under subsection (4) of that section bringing the grievance in question to the attention of the levying authority.

(4) On receipt of a notice under paragraph (1), the levying authority shall transmit it to the secretary or assistant secretary of the relevant local valuation panel.