

Guidance Note 8

Appeal Procedures

1.0 Introduction

The Council resolved to adopt and implement the Community Infrastructure Levy Charging Schedule on 13th November 2017. The report and associated supporting documents can be seen at [Agenda for Council on Monday, 13 November 2017, 7.00 pm | West Lindsey District Council](#).

From 22nd January 2018, West Lindsey Council implemented the Community Infrastructure Levy (CIL). CIL will apply to any planning decision that qualify from and including that date.

Appeals can be made against all aspects of the CIL collection and enforcement system, from the CIL collection authority's calculation of the amount due to any enforcement actions it may take. This note sets out the procedure for making such appeals: how to make an appeal, when to make an appeal by, and who to make the appeal to.

Note: There are two exceptions where an appeal system does not exist, social housing relief and exceptional circumstances relief.

This guidance note is intended to summarise the requirements of the process for claiming social housing relief from CIL, but ultimately the council must follow the CIL regulations and you are advised to consult the regulations for full details of the requirements and process.

2.0 Appeal Processes

2.1 Seeking Review of the Levy

If you feel that the amount of Community Infrastructure Levy set out in your liability notice has been calculated incorrectly, you can ask the levy collecting authority to review the calculation. Such a request must be made in writing and within 28 days of the date on which the liability notice was issued.

You may also submit whatever evidence in writing you may feel is appropriate to support your request to the levy collecting authority.

2.2 How the levy collecting authority will review and notify you of the outcome

When the levy collecting authority receives your request to review the amount, it must ensure that the person conducting the review is senior to the one who carried out the original calculation. The collecting authority must then notify you of the decision of the review within 14 days of receiving your request, including the reasons for the decision. However, where development is commenced before you receive notification of this decision, the review will lapse and the original amount will become due for payment in the manner set out in the demand notice.

2.3 Right of appeal against the decision made by the collecting authority following a review of the chargeable amount

If you are dissatisfied with the decision of the collecting authority's review or have not been notified within 14 days, you may appeal to the Valuations Office Agency (VOA).

This appeal must be made no later than 60 days beginning with the day on which the liability notice was issued. However, you may not appeal to the VOA on how the Community Infrastructure Levy amount due was calculated if development has commenced. This appeal will also lapse if development commences before you have been told of the outcome of the appeal.

2.4 Appeal against the apportionment of liability for the levy

You may appeal to the VOA against any apportionment of liability carried out by the levy collecting authority. Any such appeal must be made within 28 days of receiving notice of such a decision by the levy collecting authority. Where an appeal is allowed, any demand notices (including surcharges) relating to the development in question will be suspended pending the outcome of the appeal. For more information and forms contact the Valuation Office Agency.

Valuation office: <https://www.gov.uk/government/organisations/valuation-office-agency>

2.5 Appeals concerning surcharges and or enforcement actions regarding the levy

If you feel that a levy enforcement action is unwarranted or has been taken in error, you are encouraged in the first instance to contact the levy collecting authority. This is because it may be a lot quicker and easier to resolve the issue by contacting the levy collecting authority first before taking more formal action. However, you should be aware that a formal appeal can be lodged no later than 28 days after the date of your notification by the collecting authority (or within 60 days of a CIL stop notice taking effect).

2.6 Appeal a surcharge

If you remain dissatisfied you can formally appeal against a surcharge to the planning inspectorate (regulation 117)

The following are grounds for appeal:

You may appeal against a surcharge imposed by the Community Infrastructure Levy collecting authority on the following grounds to the Planning Inspectorate within 28 days of the surcharge being imposed:

- a. The claimed breach which led to the imposition of the surcharge did not occur;
- b. The collecting authority did not serve a liability notice in respect of the chargeable development to which the surcharge relates; or
- c. That the surcharge has been calculated incorrectly.

Appealing against a surcharge will suspend its effect until the Planning Inspectorate has decided the appeal in question.

2.7 **Appealing date of commencement**

Appeals against decisions by collecting authorities to deem that development has commenced (regulation 118)

You may appeal to the Planning Inspectorate against any decision by the levy collecting authority to deem that development has commenced. This appeal must be made within 28 days of receiving notice of such a decision by the levy collecting authority. Where an appeal is allowed, any enforcement decisions relating to the deemed date of commencement, including the imposition of any surcharges, will be suspended pending the outcome of the appeal.

2.8 **Appealing a stop notice**

You may appeal to the planning inspectorate against the issue of a stop notice on your development (regulation 119) where:

- a. The collecting authority did not serve a warning notice before imposing the CIL stop notice; or
- b. The development for which the CIL stop notice was imposed has not commenced. Appeals against a stop notice must be made within 60 days of the date the notice takes effect.

Planning Inspectorate: <https://www.gov.uk/government/organisations/planning-inspectorate>



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