

## **Community Infrastructure Levy**

### **Appeals**

#### **Part 10 Community Infrastructure Regulations 2010 (as amended)**

Appeals can be made against all aspects of the Community Infrastructure Levy collection and enforcement system, from the Council's calculation of the amount due to any enforcement actions it may take. There are two exceptions where an appeal system does not exist: social housing relief and exceptional circumstances relief.

#### **Appealing to the Valuation Office Agency (VOA) against the Council's calculation of the levy chargeable amount in a liability notice**

##### **Seeking a review of this amount**

If you feel that the amount of Community Infrastructure Levy set out in your liability notice has been calculated incorrectly you can ask the Council 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

##### **How the Council will conduct the review and notify you of the outcome**

When the Council 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.

##### **Right of appeal against decision made by the Council following a review of the chargeable amount**

If you are dissatisfied with the decision of the Council'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.

## **Appeals against the apportionment of liability for the levy**

You may appeal to the VOA against any apportionment of liability carried out by the Council. Any such appeal must be made within 28 days of receiving notice of such a decision by the Council. 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.

## **Appeals to the Planning Inspectorate concerning enforcement actions regarding the levy**

### **First steps – contact the Council**

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 Council. This is because it may be a lot quicker and easier to resolve the issue by contacting the Council 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 Council.

### **Formally appealing against a surcharge**

#### **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:

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

## **Appeals against decisions by collecting authorities to deem that development has commenced**

You may appeal to the Planning Inspectorate against any decision by the Council to deem that development has commenced. This appeal must be made within 28 days of receiving notice of such a decision by the Council. 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.