15 May 2019

Complaint reference: 19 000 335

Complaint against: London Borough of Havering



### The Ombudsman's final decision

Summary: Mrs X complains about the Council's decision to remove her business rate relief. The Ombudsman will not investigate this complaint because the matter is out of time and the decision regarding rating was made by the Valuation Office Agency which is not within the Ombudsman's jurisdiction.

## The complaint

Mrs X complains about the Council's decision to remove her business rate relief.

## The Ombudsman's role and powers

- We cannot investigate late complaints unless we decide there are good reasons. Late complaints are when someone takes more than 12 months to complain to us about something a council has done. (Local Government Act 1974, sections 26B and 34D, as amended)
- We investigate complaints about councils and certain other bodies. We cannot investigate the actions of bodies such as the Valuation Office Agency. (Local Government Act 1974, sections 25 and 34A, as amended)
- The law says we cannot normally investigate a complaint when someone can appeal to a tribunal. However, we may decide to investigate if we consider it would be unreasonable to expect the person to appeal. (Local Government Act 1974, section 26(6)(a), as amended)
- 5. The Valuation Tribunal deals with appeals against decisions on business rates.

# How I considered this complaint

I have considered the complainant's comments and the Council's comments and Mrs X has commented on the draft decision.

#### What I found

- Mrs X ran a business which attracted business rate relief. However, in 2015, the Council wrote to her to say that the Valuation Office Agency had decided that she was also using a separate property and this should be chargeable for business rates. This meant that she would lose the business rate relief she had been entitled to as the relief was limited to one property.
- Mrs X appealed to the Valuation Office Agency but her appeal was rejected. Mrs X had a further right of appeal to a Valuation Tribunal on this matter.

- The ultimate decision as to whether Mrs X was liable for business rates for the second property lay with the Valuation Office Agency subject to appeal to a Valuation Tribunal. This is not therefore a matter for the Ombudsman.
- Further, I see no reason why a complaint could not have been made to this office in 2015 when Mrs X first became aware of the matter.

### **Final decision**

The Ombudsman will not investigate this complaint. This is because this was a matter for the Valuation Office Agency and is out of time.

Investigator's decision on behalf of the Ombudsman

Final decision 2