



Topical Issue: Completion Notices

Gerry Campbell, Glasgow City Council



What is a Completion Notice?

- Not to be confused with a 'Completion Certificate'
- Defined in S24 and Sch 3 of the LG(S) Act 1966
- Background and context: not an issue until S24 amended by LG(S) Act 1994 – introduction of 50% empty rate

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How did the issue emerge in Glasgow?



- No. of properties affected in Glasgow
- Total sum in dispute
- The ratepayer's argument
- The Council's view
- Our response

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The Legal Advice

- Counsel's Opinion sought by ratepayer
- GCC's first Counsel's Opinion
- GCC's first Supplementary Opinion
- GCC's second Supplementary Opinion
- Costs
- Current status of action

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Liaison with SG



- Legal outcome is uncertain
- SG advised of potential impact in Glasgow
- Potential loss to national pool
 - Known cases at dispute, other new subjects with EPR, new subjects without EPR
- Ratepayers/agents aware of issue?
- Cases at dispute in other Councils?

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How Should Councils React?

- SG guidance and draft notice
- Use of notices is a matter for individual Councils
- Impact on Glasgow case?
- In what circumstances should a notice be issued?
 - Liaison with Assessor is critical
 - Establishing that subject is ready to occupy
 - Appeal is to Sheriff

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Summary of Issues



- Issue is about the step of sending a notice, not really about readiness of property
- Joint working between Assessor and rating authority
- How to quantify potential impact?
- Identification of cases where notice may be required

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Questions?

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