

# Community Infrastructure Levy (CIL) Appeals Procedure



## **Introduction**

Appeals can be made against all aspects of the CIL collection and enforcement system, from the CIL Collecting Authority's (Epsom & Ewell Borough Council) 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.

## **Community Infrastructure Levy Appeals**

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 we 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 Councils calculation of the Levy chargeable amount in a Liability Notice**

### **Seeking a review of the chargeable 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 to us at [planning@epsom-ewell.gov.uk](mailto:planning@epsom-ewell.gov.uk) within 28 days of the date on which the Liability Notice was issued. You may also submit appropriate written evidence to support your request to the Council.

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

When the Council receives your request to review the amount, we will ensure that the person conducting the review is senior to the one who carried out the original calculation. We will 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 within 60 days beginning on 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 us 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 Council on the following grounds to the Planning Inspectorate within 28 days of the surcharge being imposed:

- That the claimed breach which led to the imposition of the surcharge did not occur;
- That the Council 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 the Council 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.

### Key Contacts

<p>CIL appeals to the VOA can be made via email: <a href="mailto:cil.appeals@voa.gsi.gov.uk">cil.appeals@voa.gsi.gov.uk</a></p> <p>or by post to:</p> <p>CIL Appeals Valuation Office Agency Statutory Valuations Team (CIL) Eagle Star House Regent Centre Gosforth Newcastle Upon Tyne NE3 3TW</p>	<p>CIL appeals to the Planning Inspectorate can be made via email: <a href="mailto:teame1@pins.gsi.gov.uk">teame1@pins.gsi.gov.uk</a></p> <p>or by post to:</p> <p>The Planning Inspectorate Enforcement Team (Room 3/26) Temple Quay House 2 The Square Temple Quay Bristol BS1 16PN</p>
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