

**MINUTE OF MEETING BETWEEN THE
SCOTTISH ASSESSORS ASSOCIATION EXECUTIVE
& THE SCOTTISH BUSINESS RATEPAYERS GROUP**

Thursday 22 March 2018 at 2 pm, Perth

WELCOME AND INTRODUCTIONS

Present: Ian Milton, Alastair Kirkwood, Gary Bennett; on behalf of SAA.

Graeme Howarth of Gerald Eve, Gordon Martin of GVA, Andy Boal of
Shepherds, Billy McKaig of WYM Rating; on behalf of SBRG.

1. APOLOGIES

Apologies received from David Thomson.

2. MINUTE OF PREVIOUS MEETING

2a. Accuracy

The minute of the meeting of 29 November 2017 was taken as accurate with some minor amendments. It was agreed by all parties once the amendments are undertaken, the minute should be published on the SAA portal.

2b. Matters Arising not on the Agenda

In relation to item 4c of the minute of 29 November meeting, SBRG reps advised that the website being set up, principally to assist with communication between SBRG members, was still under test.

3. 2010 REVALUATION

3a. Outstanding Issues

The meeting noted that there still appears to be many telecom appeals outstanding. However, some progress was being made with these and both Assessors and SBRG members will endeavour to agree these outstanding appeals as quickly as possible. It was noted that resources on both sides are mainly directed to dealing with 2017 Revaluation appeals, which is having an impact on the disposal of the outstanding telecom appeals. I. Milton reported that the numerous running roll MCC appeals outstanding in Grampian should now be able to be addressed following the recent LVAC decision.

3b. Lands Tribunal Cases – Progress and Issues

G. Martin advised that he had been sent a list of outstanding LTS appeals by the Lands Tribunal. On the list is in the region of 400 mobile telecom appeals, 80 non telecom appeals and 130 fixed line appeals. The list has been circulated SBRG members. I. Milton advised SBRG reps that any issues being experienced in progressing these outstanding appeals should be raised in the first instance with the appropriate Assessor.

3c. VAC/LVAC Cases

Alastair Kirkwood advised that there had been no further progress with the micro hydro appeal and that a further stated case had still not been received from the local Valuation Appeal Committee.

It was generally reported that there were no outstanding issues in relation to 2010 Revaluation appeals other than those referred to at items 3a and 3b.

4. 2017 REVALUATION

4a. Appeal Programming, etc

G. Bennett advised that he was seeking to update the spreadsheet containing the scheduled VAC hearing dates and the email contacts and that once this was complete he would arrange for it to be sent to the SBRG representatives.

SBRG reps advised that hotels had been cited in Highland and public houses cited in Glasgow and advised that discussions were ongoing with the Assessor in respect of the Assessor's staff regarding these appeals.

4b. Appeal Regulations

Appeal procedures being adopted by the SAA were discussed at some length. It was acknowledged that there were teething problems with the standard procedure being brought in across Assessors offices. I. Milton advised the reps of SBRG that the main reason this was brought in was because agents had expressed concern at previous Revaluations re differing approaches to managing appeals throughout Scotland and this was an attempt to achieve some consistency, mindful of the role of Valuation Appeal Panel Secretaries and Chairpersons.

The meeting noted that there were positives in relation to agents coming in earlier in the appeal process and that this was welcomed by all parties.

SBRG reps raised the issue of rental questionnaires being sought to be filled out where bulk rent returns had already been provided and SAA reps agreed that this would be fed back to Assessors. However, SAA reps advised that it was appropriate to seek rental questionnaires to be filled out rather than rental information being supplied in an ad hoc fashion as part of appeal discussions, where no previous return had been made.

The meeting noted also that despite all parties seeking to comply with appeal regulations there could be on occasion failure to comply from either party, whether Assessors' staff or agents, and that it was recognised that ratepayers should not be prejudiced at such circumstances. The representatives at the meeting agreed to take away to each of their respective groups that where appeal regulations had not been adhered to, and that there existed understandable reasons for this, then the matter should be brought to the attention of the other party as soon as possible. All parties agreed that appeal discussions should always be carried out professionally and with a view to amicably resolving all issues without necessary recourse to the Valuation Appeal Committee. It was noted however that this may not always be achievable and that cases should proceed in a professional fashion to the respective Valuation Appeal Committees.

4c. Appeal Disposal Progress

I. Milton advised that it was early in the process to provide figures in terms of appeals that have been disposed of. SBRG reps requested how evidential information could be supplied by Assessors' staff early in the appeal process to help progress appeal disposal; information such as rate per square applied. SAA reps advised that early contact will generally be made by Assessor staff with a view to undertaking early discussions at which point such evidence can be discussed. However, it was expected that agents would undertake the discussions having survey records and valuation considerations prepared relating to the appeal subject for which they had lodged an appeal.

In relation to issues with Scottish Water's new charging mechanism, the SBRG reps were advised that any related matters should be raised with Scottish Water in the first instance.

5. SAA PORTAL

5a. Sale of Valuation Roll/Summary Valuations Data

A Kirkwood advised that a privacy impact consultation will be underway soon on the proposal to republish PT&O information in the valuation roll. SBRG reps agreed that this information would be useful and that noted that they will be involved in the consultation.

SBRG reps advised that they would be keen to see an expansion of the summary valuations at the portal. SAA reps advised that they too were keen to see this initiative, however, currently there is no funding available to undertake such an exercise.

6. AOCB

A matter was raised by A Boal in relation to the varying valuation approaches adopted for licensed restaurants. Some subjects are zoned as shops, some are taken on an overall basis and others are valued based on their turnover. SAA reps advised that this would really depend on the analysis of all available local evidence. SAA reps advised that they would raise the matter at the next Assessors' Committee Meeting.

7. DATE OF NEXT MEETING

Date of next meeting is likely to be after the date of the Scottish Ratepayers Forum meeting and the Scottish Rating Surveys Forum meeting, both of which are scheduled for 22 June 2018.