

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

Tuesday 7th March 2023 at 10:00, via MS Teams

WELCOME AND INTRODUCTIONS

Present: Gary Bennett (GB), Jim Doig (JD), Heather Honeyman (HH), Pete Wildman (PW), on behalf of the SAA.

Andy Boal (AB) of Shepherds, Graeme Howarth (GH) of Gerald Eve, Ken McCormack (KM) of Montagu Evans, Gordon Martin (GM) of Avison Young, on behalf of the SBRG.

1.0 APOLOGIES

No apologies were received.

2.0 MINUTE OF PREVIOUS MEETING-19th AUGUST 2022

2.0 a)Accuracy

The minute of the last meeting was approved subject to the removal of the word 'to' in section 5a. HH to upload the approved minute to the Portal.

ACTION: HH

2.0 b) Matters arising not on the Agenda

HH confirmed the minute of the 11th May 2022 SBRG meeting had been uploaded to the Portal.

GM advised that he had contacted the team within Avison Young that deal with fixed line telecoms to encourage the progression of appeal disposal.

KM reported that he had contacted LTS to establish who the person is that deals with rating appeals. GM offered to share the relevant contact details with KM.

ACTION: GM

GB confirmed that he had re-iterated to Assessors that 2010 LTS appeals should continue to be progressed where possible to do so.

KM reported that he had contacted Central Scotland VJB regarding the supply of information on custodial centres or glassworks. As the matter remains outstanding, he intends to ask S Dalton to contact M Docherty of Central Scotland VJB.

The action allocated to the SBRG relating to messaging other agents regarding Covid 19 MCC appeals will be reported under agenda item 5.0.b.

G Bennett confirmed he had fed back to Assessors regarding pre-agreements.

3.0 2005 REVALUATION

3.0 a) Lands Tribunal Cases – Progress and Issues

GM reported under item 2.0 b) that he had contacted the Avison Young team who deal with fixed line telecoms to encourage the progression of appeals where possible to do so.

4.0 2010 REVALUATION

4.0 a) Lands Tribunal Cases – Progress and Issues

It was noted that progress with some appeal cases was ongoing.

5.0 2017 REVALUATION

5.0 a) Lands Tribunal/LVAC Cases – Progress and Issues

GM and KM asserted that they were having issues with Assessors ability to resource progression of outstanding LTS appeals.

5.0 b) Covid 19 MCC Appeals

GB thanked the SBRG for the Covid 19 MCC appeal withdrawals received to date. Individual SBRG members provided updates on where they are with the progression of Covid 19 MCC appeal withdrawals.

A possible extension to the disposal deadline of 31st December 2023 was raised. G Bennett confirmed definitive numbers of outstanding appeals would be needed prior to a view being taken on this.

The matter of running possible test cases for Covid 19 MCC appeals was covered. KM advised that car parks at airports were likely to proceed to a formal hearing. G Bennett undertook to contact the Assessor for Renfrewshire VJB and the Assessor for Lothian VJB, as these are the areas where these subjects are located, so that consideration could be given as to whether these cases should be heard by the First-tier Tribunal or the Upper Tribunal.

6.0 2023 REVALUATION

6.0 a) AINs and CPs

G Bennett advised that he had nothing specific to highlight regarding AINs and CPs but reported that Assessors are now starting to look at where there are issues with returns and CPs are beginning to be issued.

6.0 b) Pre-agreements

GH advised the pre-agreement letter issued in December by the Scottish Government had caused difficulties for clients. He highlighted that the late release of the Cost Guide Scotland had also been an issue for agents. The RICS and the IRRV are writing to the Scottish Government regarding the pre-agreements letter.

AB raised the point that early publication of local PNs would have aided initial discussions. G Bennett agreed to raise this point with Assessors at their next Committee meeting.

ACTION: GB

6.0 c) Publication of the 2023 Valuation Roll and Standardised Revaluation Notice

G Bennett advised that Assessors now have a standardised Revaluation Notice and a standardised Running Roll Valuation Notice is being worked on. He further advised that 2023 Revaluation Valuation Notices will be issued by Assessors between 22nd March and the first week in April 2023. Publication of the 2023 Valuation Roll is on track with the Portal Valuation Roll due to go live on the 1st April 2023.

A query was raised regarding how the Portal will appear after rollover to Revaluation 2023. P Wildman offered to look into this and report back.

ACTION: PW

6.0 d) Portal Browser Based Proposal Lodging System

The facility to submit individual NDR proposals at the Portal will go live on the 3rd April 2023. Work on the PALS system, which should allow the bulk submission of appeals, is due to go live in mid-May. The ability to upload a single document with the proposal had been requested by stakeholders and it was confirmed that Assessors had agreed that the uploading of a single document was acceptable.

7.0 NON- DOMESTIC RATES (SCOTLAND) ACT 2020

Discussion took place on the content of a statement in a proposal and that it should be meaningful to the proposal being submitted.

8.0 VAC Transfer To SCTS

GB advised that Assessors are currently involved in collating appeal data for transfer to the SCTS.

KM enquired as to what will happen with existing MCC appeals when the new proposal system goes live. P Wildman confirmed that existing appeal time limits will apply to these appeals. G Howarth confirmed that A Berthier of the Scottish Government had advised the same.

9.0 AOCB

Discussion took place on the outstanding VAC decision for the Old Faskally small hydros case.

10.0 DATE OF NEXT MEETING

Date of next meeting to be advised.