

## Assessor's Policy Statement

Appeals should be fully discussed with my staff prior to proceeding before the Valuation Appeal Committee and I reserve the right to seek dismissal or postponement of any appeal where adequate discussions have not taken place. Experience has shown that discussions enable the vast majority of appeals to be resolved by explanation or agreement without recourse to the Committee. In cases where this is not possible, it enables matters of a factual nature to be agreed leaving only issues in dispute to be determined at the hearing saving the Committee's valuable time. If discussions have not already taken place then I would urge you to contact my staff without delay.

Regulation 10 of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts (Scotland)) Regulations 1995 requires an exchange of grounds and comparisons within specified time limits. I consider that late contact is contrary to the spirit and intentions of the Regulations and I reserve the right not to engage in appeal negotiations within **fourteen days** of the notified date of the hearing and to seek dismissal or postponement in such cases. I would also ask that contact is made and discussions are started at least 35 days prior to the notified hearing date.

Peter Wildman

Assessor