

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 resource 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 [as amended] 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 new appeal negotiations within **thirty five days** of the notified date of the hearing and to seek dismissal or postponement in such cases.

Any offer made without prejudice in settlement of an appeal may be regarded as withdrawn if acceptance, or note of recommendation, is not received at least **thirty five** days in advance of the hearing.

I encourage early engagement in discussions and will endeavour, where possible, to issue any settlement offers **forty five** days ahead of the hearing to allow a full **ten** day consideration period. This will only be possible in circumstances where full discussions have been concluded by this point.

Finally, in order to concentrate my resources on those cases proceeding to the hearing, I reserve the right to cease further discussion on outstanding appeals **twenty one** days prior to date of the hearing. It is anticipated by this point that both parties will have arrived at an agreed statement of facts which can be presented to the Committee on the day. This ensures the Committee's consideration can be focused solely on those matters still in dispute.