

**MINUTE OF THE SCOTTISH
RATEPAYERS' FORUM**

Held via MS TEAMS

**On 11 November 2022 at 11:15
am**

Present

Gordon Balmer (Petrol Retailers Association), Gary Bennett (SAA President), Anouk Berthier (Scottish Government), Susan Cameron-Nielsen (Scottish Whisky Association) Ian Cass (Forum of Private Businesses), Stacey Dingwall (Federation of Small Businesses), Kevin Fraser (IRRV), Heather Honeyman (SAA Secretary), David Lonsdale (Scottish Retail Consortium), Stephen McIntosh (Scottish Water), Jamie Mackie (Scottish Grocers' Federation), David Melhuish (Scottish Property Federation), Stephen Montgomery (Scottish Hospitality Group), Jordan Newfield (Association of Convenience Stores) David Thomson (SAA Past President), Leon Thompson (BHA), Pete Wildman (SAA Vice President).

1. Apologies

Marshall Bain (Scottish Licensed Trade Association), James Barnes (Horticultural Association), Colin Campbell (Scottish Chambers of Commerce), Fiona Campbell (Scottish Self Catering Association), Will Clarke (UKPIA), Ian Cranshaw (Chemical Industries Association), Marc Crothall (Scottish Tourism Alliance), Reme Diaz (Scottish Government), Phillip Duffy (Scottish Government), Cameron Gold (Petrol Retailers Association), Marcelina Hamilton (Scottish Land & Estates), Robert Kennedy (Scottish Self Catering Association), Luke McGarty (Scottish Grocers' Federation), Claire Mack (Scottish Renewables), Stuart Mackinnon (Federation of Small Businesses), James Messis (Scottish Government), Sandra Reid (Scottish Government), Robert Robertson (Lothian Valuation Appeal Committee), Euan Ryan (RICS), Angeles Sandoval (Scottish Renewables) Gregor Scotland (CBI).

G Bennett welcomed everyone to the meeting and advised that recording the meeting proceedings without the express consent of all attendees is not to be undertaken. He further advised that, since the last meeting, Alastair Kirkwood had retired and David Thomson had rejoined the SAA Executive.

2. Minute of previous meeting of 11 February 2022

2.1 Accuracy

The minute of previous meeting was approved. The minute will be published at the SAA Portal.

2.2. Matters arising not on agenda

G Bennett advised that, as requested, he had circulated a note regarding Assessors issuing information requests in preparation for the Revaluation for inclusion in members newsletters.

3. 2005 & 2010 Revaluation and 2010 Running Roll

3.1 Lands Tribunal Update and Cases

G Bennett noted that there were still circa 170 appeals at the Lands Tribunal, the vast majority of which relate to telecom subjects. He further advised that there had been no 2005 or 2010 cases proceeding to a full hearing since the last meeting of the Forum and the efforts continue to be made to reduce the number outstanding.

4. 2017 Revaluation Appeals and Non Covid MCC Appeals

4.1. Lands Tribunal for Scotland update

G Bennett reflected that of the circa 73,900 appeals lodged following the 2017 Revaluation over 97% of them had now been dealt with of which approximately two thirds did not result in any change to the published values. The remaining appeals had been referred to the Lands Tribunal for Scotland (LTS). There have been no substantive cases heard by the LTS since the last meeting of the Forum.

He also advised that good progress is being made with the resolution of appeals in respect of ATM sites.

4.2 Lands Valuation Appeal Court update

G Bennett advised that there had been no cases heard by the Lands Valuation Appeal Court since the last meeting for the Forum.

5. 2017 Running Roll Appeals

5.1 Appeal Progress

G Bennett noted that some progress was being made with the non – covid appeals. However, the majority of the appeals related to Covid MCC. He also referred to a recent Lothian Lands Valuation Appeal Court case.

5.2 Covid-19 MCC Appeals

G Bennett advised that approximately 90,000 appeals had been received as a result of the pandemic. He noted that the Scottish Parliament had recently passed legislation to remove the impact of covid in valuations from 2 April 2020 onwards. This has resulted in some appeals being withdrawn. He also noted that the timetable to deal with these appeals has been extended.

6. 2023 Revaluation

G Bennett reported that work is progressing in all offices and that Assessors are on target to publish the Draft Valuation Roll on 30 November 2022 and issue Draft Valuation Notices at that date. He also confirmed that the draft 2023 Practice Notes would also be published on the SAA website on 30 November 2022. As well as the draft Practice Notes there will also be property rented lists published on the website which show the addresses of rented properties whose rents have been considered when setting the 2023 values. The draft Roll will also see an expansion of the number of properties with valuations available at the website.

G Bennett also observed that the 2023 Revaluation will also see the introduction of the new NDR proposal and appeal system coming into effect on 1 April 2023. That date will also be when the responsibility for dealing with NDR appeals transfers from the local Valuation Appeal Panels to the Local Taxation Chamber of the First Tier Tribunal. The SAA are working on amending the SAA website to accommodate the lodging of new style proposals, they are also working with rating agents to develop and automated lodging process to allow appeals to be lodged direct from rating agents databases via the Portal to Assessors.

Following a request from the Forum it was agreed that H Honeyman would alert Forum members when the draft Roll was published and available on the website.

7. Assessor Information Notices and Civil Penalties

G Bennett reported that the issue of Assessor Information Notices was ongoing and that the issue of them would be business as usual even after the publication of the draft Roll. He advised that very few Civil Penalty notices had been issued to date, but that number would increase in the coming years as the system becomes established. The intention was to target key information returns, the main aim was not to issue penalties but to encourage and facilitate the provision of information to Assessors.

S Montgomery highlighted the pressures on the hospitality sector due to the pandemic and that may impact on the speed with which they can make returns.

8. Transfer of the VACS to the SCTS

A Berthier confirmed that the transfer of functions had been delayed until 1 April 2023. G Bennett advised that Assessors were engaging with the SCTS over the process of transferring outstanding appeals to the SCTS. It was also confirmed that appeals currently with the Lands Tribunal for Scotland will transfer on 1 April 2023 to the Upper Tribunal and that appeals from both levels of the Tribunal would continue to be to the Lands Valuation Appeal Court.

A Berthier advised that a number of SSIs will need to be passed by Parliament to bring these changes into effect. She also advised that the First Tier Tribunal would be issuing a letter in respect of every appeal asking the person making the appeal to confirm within 28 days of the date of the letter if they wish to continue with their appeal. In response to a question about the Scottish Government's communication strategy she advised that a letter had already been issued to all Proprietors, Tenants and Occupiers shown in the Roll, the Scottish Government would also be publishing information on its website.

9. SAA Action Plan and Issues Log

These had been circulated in advance of the meeting. D Lonsdale raised the issue of the approach to Reverse Vending Machines (RVM). A Berthier advised that there was no update at this point in time but noted that there was 100% rates relief for subjects used wholly or mainly for the siting of RVMs.

10. Scottish Water

S McIntosh advised that the 2023 Revaluation figures would be used going forwards. The aim was to produce a scheme of charges in December 2022 or January 2023.

11. Scottish Government

11.1 Policy Update

A Berthier provided an update on Scottish Government matters. She advised the following.

- Fraser of Allander Institute (FAI) had published its review of Small Business Bonus Scheme.
- A short life working group has been set up to consider one of the FAI's report's recommendations.
- The 2023/24 budget is scheduled to be published on 15 December and that the 2023/24 NDR rate poundage will be announced at that time.

In response to a question about the tax framework, she noted that the Scottish Government is keen to put in place measures to reduce the avoidance of tax.

D Melhuish asked if the Scottish Government were looking to support Local Authorities (LAs) with the implementation of Empty Property Relief as it transfers to LAs in April 2023. A Berthier responded to advise that discussions were ongoing with COSLA, but it will be for Local Authorities to make decision on this matter once responsibility has been transferred.

11. AOCB

None.

12. Date of Next Meeting

To be confirmed.